

Reference Guide





This CPA Reference Guide contains step-bystep descriptions of each part of Clan Practical Accountant. As the title states, this is a reference work: it is meant to provide answers to specific questions that arise as you use CPA. It is not intended to be read through at a sitting.

The first three chapters describe the program and the steps necessary to begin using it.

You should find the information contained here to be helpful regardless of your background in computers or accounting. Clan Practical Accountant application software copyright 1986 by Robert Jahncke

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Clan Practical Accountant REFERENCE GUIDE

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Dedication

Any project as complex and time-consuming as the creation of *Clan Practical Accountant* necessarily involves numerous people other than the authors of the program and its documentation. We would be criminally remiss if we did not acknowledge the important contributions made by three of these people. So,

to Fred Sirotek, for patient consultation and the "no-nonsense" view,

to Paul Dyke, for sound advice and suggestions, and

to Jean Dumont, for "the accountant's angle,"

we say Thank You. We gratefully dedicate our work to you.

Table of Contents

CHAPTER	
1. General Conventions	1
2. Organization Of The Program—	
A. Operating Segments—	5
B. Print Facilities	
3. Getting Started	9
A. Loading The Program—	9
B. Formatting The Data Disk—	
C. Installing A Chart Of Accounts—	
D. Entering The Fiscal Year End—	12
4. Operating Segments	14
A. Setup—	14
1. Chart Of Accounts	14
a. Edit—	
b. List Chart Of Accounts—	20
c. Quit—	21
2. Name The Disk And Reports	21
3. Department Names	22
4. Subtotals For Reports	23
5. Automatic Transaction Setup—	24
6. Password Setup—	28
7. Initialize Printer—	29
8. Quit To Main Menu—	31
B. Enter Transactions	32
1. Payments Entry—	33
2. Receipts Entry	37
3. Transfer/Journal Entry—	

CHAPTER	PAGE
4. Correct Transaction File—	39
5. Select Bank—	
6. View Liquid Assets—	43
7. Quit To Main Menu—	44
C. Reconcile Bank Statement	44
1. Select Checking/Savings Account—	45
2. List Transactions	46
3. Clear Returned Items	48
4. Balance Statement	53
5. Print Statement	54
6. Quit To Main Menu—	55
D. Utilities	55
1. Make A Backup Copy—	57
2. Create A New Data Disk—	
3. Bring Forward Balances	60
4. Quit To Main Menu—	62
5. Print Facilities	63
A. Monthly Report	63
1. Operation Of Facility—	63
2. Report Format And Contents	67
B. Department Report—	69
1. Operation Of Facility—	69
2. Report Format And Contents	72
C. Transactions Report	74
1. Operation Of Facility—	74
a. List By Account	75
h. List By Record Number	78

CHAPTER	PAGE
2. Report Format And Contents	80
a. List By Account	80
b. List By Record Number—	81
D. List Chart Of Accounts—	83
1. Operation Of Facility—	83
2. Report Format And Contents	84
6. The Exit	86
Glossary	88
Index-	93

Clan Practical Accountant REFERENCE GUIDE

Chapter 1: GENERAL CONVENTIONS

Most Clan Practical Accountant activities are performed the same way throughout the program. This consistency helps to make the program easy to learn and convenient to use. It is maintained by a small set of simple conventions.

CPA activities fall in two areas:

- 1. Data entry and display.
- 2. Program control.

The first area includes tasks where you are working with information. The second area includes the ways you give *CPA* instructions.

1. All data is entered by typing it, then pressing [RETURN].

This includes the entry of numbers and letters. The cursor will be visible where your entry will be typed: this will usually be in the upper part of the screen, and will always be immediately following (to the right of) a "prompt" or label for the information to be entered.

2. The program is controlled by single keypresses.

The choices which are available to you at any point in the program will be listed on the screen. The first letter of each choice will be set off by a left parenthesis. Pressing the key which carries that letter will cause the program to execute that choice. That is, if one of the choices on a screen is given as Q(uit, you can select it by pressing [Q] on your keyboard. You can select an item from a numbered list by pressing the item's number. Single-keypress selections can be made whenever a list or menu of options is visible on the screen.

Some of the screens contain only lists of choices available in the program. These screens are "menus." Use of these screens involves only single keypresses.

Screens which you use to enter data are, obviously, "data entry screens." You will use both methods of communicating with the program in data entry screens. You enter items of information by typing them on the screen, and you use single keypresses to control the program during data entry.

You can change any entered item of information on a data entry screen by pressing the number of the item, then typing a new piece of information to replace the old.

"Mini-menus" at the bottom of data entry screens list options allowing you to handle the data in a specific way, to invoke other functions, or to move elsewhere in the program, all by single keypresses.

One of the important functions performed by *CPA* is the production of financial reports. These reports can be displayed on your monitor screen or printed. [Naturally, you must have a printer attached to your computer to obtain a printed ("hardcopy") report.]

Before you produce a report, a specialized menu will allow you to set (or "toggle") specific features of the report. This is a powerful *CPA* feature, because it allows you to produce the exact report you need with very little effort.

Each item in a report toggle menu will list a feature of the printed report for which an alternative exists. Like the function menu screens, you press a letter key corresponding to the first letter in the selection you are making, as with a standard menu. (This letter will also be capitalized and set off by a parenthesis). When you do this, the menu will automatically be changed (toggled) to show the alternative setting. Some print toggle menu selections require you to enter information (such as selecting a month or months), which you do after selecting an item, just as in data entry screens.

Some keys have different functions on different screens. In a menu you might press [P] to choose "P(rint report," while on a transaction entry screen pressing [P] allows you to edit a P(revious transaction record.

Other keys have the same meaning throughout the program:

[RETURN] always tells the computer "accept this information." The information can be something you have just typed. It can also be something which is already present without typing--a default. Pressing [RETURN] while the cursor is in a blank data entry space restores any information that was previously in that space as a default. Some defaults provided by the

program will be labeled as such on the screen.

The ESCape key is used to say "get me out of here." Its job is to move you back one step in the program. If you press [ESC] while you are entering an item of data, the cursor will move back to the previous entry, allowing you to change it. Pressing [ESC] after completing the entries on a screen will "abort" the entries: the program will move out of the data entry screen without saving the information that was on the screen when [ESC] was pressed.

Both [RETURN] and [ESC] are active at all times, and not just when the cursor is at the bottom of the screen in "command mode."

If your computer has a **DELETE** key, it will cause the cursor to move one space to the left each time it is pressed, erasing the character which was to the left of the cursor ([**DELETE**] acts as a "destructive backspace").

If your computer does not have 80-column screen display capability, you will not be able to see the full width of reports on your 40-column monitor screen at one time. You can view the entire report on a 40-column display by looking at the left half and the right half independently. *CPA* uses a special two-key combination to allow you to do this.

This two-key combination is [CTRL][A] (pronounced "Control A"). To use it, you hold down the Control key (which may be labeled "CTRL" or "CONTROL," depending on your computer model) while pressing [A]. Note that this is exactly like using the Shift key on a typewriter to produce a capital letter. [CTRL][A] causes your 40-column display to switch back and forth between the left- and right halves of reports. [CTRL][A] has no effect on an 80-column display, because you can already see the full width of displayed reports.

These conventions may seem complicated to read about, but in practice they are very simple. Just remember: when there are words on the screen which begin with a capital letter and a left parenthesis, like P(rint or Q(uit -- the cursor may be in the bottom of the screen, as well -- the program is under single-keypress control. When the cursor is in the upper part of the screen, following a prompt, you may enter data. [RETURN] puts information into the program; [ESC] moves you back one step in the program.

As you use the program, you will discover that the options which are available to you at any point will be quite obvious: the things you can do

CPA REFERENCE GUIDE

will be listed on the monitor screen. A little practice will quickly make you familiar with them.

To help you find your way as you begin use of the program, each CPA screen bears a "screen identifier" code in its upper-right corner. This code will be made up of one to five letters, each of which represents the initial letter of a screen on the "route" to where you are in the program. For example, the screen identifier code for the Payments Entry screen in the Enter Transactions segment is "MEP" -- $\underline{\mathbf{M}}$ ain Menu, $\underline{\mathbf{E}}$ nter transactions, $\underline{\mathbf{P}}$ ayments.

CPA features a "type-ahead buffer." Without getting into technical details, this means that the program will recognize and accept menu keypresses even before the menu is visible on the screen. To continue the above example, if you type EP from the Main Menu, you will be taken to the Payments entry screen without pausing at the Enter Transactions menu. The type-ahead buffer will help you speed up program operation as you become familiar with the various CPA menus and menu selections. Note that you won't see these letters as you type them. Instead, they are saved within the computer. They will only appear on the monitor screen as the keypresses become active to move you from one menu to the next.

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Clan Practical Accountant REFERENCE GUIDE

Chapter 2:

ORGANIZATION OF THE PROGRAM

Clan Practical Accountant's overall organization parallels the functions it performs. An understanding of this organization will greatly simplify learning to use the program.

CPA is made up of four main operating segments and four reportgenerating facilities. The Main Menu consists mostly of a list of these segments and facilities. The operating segments are listed together at the top of the Main Menu, followed by the four report facilities.

Let's look at the segments and facilities in the order they are listed in the Main Menu.

A. Operating Segments.

The operating segments are:

Setup

Enter transactions

Reconcile bank statement

Utilities

The **SETUP** segment, as the name implies, is used to give *CPA* the information it needs to begin working with your data and equipment.

* This includes creating or editing your Chart of Accounts, establishing departments, grouping accounts for subtotals, creating or modifying automatic transactions, creating or changing a password, and setting the program to work with your printer. The ENTER TRANSACTIONS segment is the part of *CPA* which you will probably use more than any other. It is used to put financial records into the system.

- * This segment allows you to enter new payment, receipt and transfer transactions, and to modify any previously entered transactions.
- * It also allows you to select the bank account you will work with, and can provide you with an instant report of all your liquid asset account balances.

The RECONCILE BANK STATEMENT segment is used for the important job of "balancing your checkbook." This part of the program contains the facilities which allow you to compare a bank's checking account statement with your own records and to tick off all deposits and withdrawals that match the statement.

- * It allows you to select any of your liquid asset accountsnot just checking accounts--for reconciliation.
- * It allows instant changing of any erroneous amount in your records.
- * It will provide you with a list, on your monitor screen or on your printer, of transactions which have taken place in that account during the time period you select.
- * It provides balance statements, on paper or on the monitor screen.

The **UTILITIES** segment is used to move recorded information from one data disk to another.

- * It allows you to create a new data disk, to copy a chart of accounts from one data disk to another, and to make backup copies of your data disk.
- * The Utilities segment is also used to carry forward open transaction records to a new data disk at the end of a fiscal year or if your old data disk becomes full during the year, automating one of the most tedious jobs in bookkeeping.

* This segment is used by the Startup routine when you begin use of CPA with a new blank data disk.

B. The Print Facilities.

The print facilities available as options from the Main Menu are:

Monthly Report

Department Report

Transactions Report

List Chart of Accounts

The first three of these present financial information by account in different formats.

The MONTHLY REPORT presents a total of all activity in each account and month you select, in "spreadsheet" fashion.

- * It's a quick and easy method of seeing the behavior of accounts over time. As such, it is a powerful tool for decision-making.
- * It can be "toggled" to control its contents.

The **DEPARTMENT REPORT** lists information in a similar fashion to the monthly report. But activity is broken down by department rather than by date.

- * A report can be obtained for any number of your departments.
- * This report is particularly useful for the smallbusinessperson who wishes to track the performance of different parts of his or her business.

The TRANSACTIONS REPORT presents a transaction-by-transaction listing of all activity in each account, with the balance of each account. This provides information allowing you to trace financial activity in detail. The options available in this facility make it a particularly flexible means of obtaining information.

The last print facility provides a listing of your CHART OF ACCOUNTS. It is included in the Main Menu as a convenience feature so you may quickly obtain a printed chart for reference before you enter transaction data. You may obtain the same listing from the part of the Setup segment which deals with the chart of accounts.

Putting It Together.

As you can see, *CPA* is broken down into a small number of parts, each providing a related body of functions. This allows you to learn and use the program quickly, because it is easy to find the function you want to perform in the program.

You can visualize the program's structure as being like a tree, with the trunk (the Main Menu) leading to various large branches (the program segments and print facilities), each of which has smaller sub-branches (functions). Thus, moving from one part of the program to another (from one branch to another), is a simple matter of returning to the Main Menu (which you can always do by pressing [Q] a few times at most), then selecting the part you wish to use.

To enhance the simplicity of *CPA*, each segment of the program is put together in the same way, with brief menus leading to smaller and more specialized functions. The Menu Flow Chart included with your copy of the program provides a map of how these menus are connected.

Learning the program is mostly a matter of learning how to move along CPA's tree-like structure to reach the function you need.

Clan Practical Accountant REFERENCE GUIDE

Chapter 3: GETTING STARTED

A. Loading the Program.

Switch the computer and monitor ON. Insert your data disk (or a blank disk if you don't already have a *CPA* data disk) in Drive 2 (or Drive B)* and the program disk in Drive 1 (or Drive A). Close the disk drive doors. As the program is loaded, it will check the data disk. If the data disk is blank (as it will be the first time the program is used) the following messages will be displayed:

Incorrect DATA DISK

Place DATA DISK or BLANK DISK in DRIVE 2

Press <RETURN> to continue

B. Formatting the Data Disk.

Insert your data disk in Drive 2 (or B) if it is not already there, close the drive door, then press [RETURN]. This will cause the message:

Entering NEW DISK ROUTINE

to appear on the monitor screen, and Drive 1 (or A) will be active for a few seconds. When Drive 1 stops running, you will see the Utilities menu. If you are just beginning use of *CPA*, press [C] for C(reate new data disk. This will cause the response:

Put a DISK to be initialized in drive #2

Enter OK to continue (ESC to exit)

Initialization will ERASE ALL DATA on DISK...

^{*}Note: In some computer systems for which Clan Practical Accountant is available, disk drives are referred to by number; 1, 2, 3, etc. In others, drives are lettered. For simplicity's sake, we will usually refer to Drives 1 and 2. If you have a system with lettered drives, substitute "A:" where you see "1" in this manual, and "B:" where you see "2."

CPA REFERENCE GUIDE

If you've followed along so far, your blank disk should already be in Drive 2, so type "OK" (press [O] then [K]). As soon as you do this, Drive 2 will become active for about 20 seconds as the disk is "formatted" to receive data.

This process occurs only if you have no valid data disk in Drive 2 on beginning use of the program. In normal daily use, the program will proceed to an opening-date screen as soon as a valid data disk is detected in Drive 2.

C. Installing a Chart of Accounts

After the disk is formatted, it requires a chart of accounts before it can be used as a *CPA* data disk. The program contains an automatic procedure to help you install a chart of accounts on a new data disk.

When formatting is complete, you will see a menu giving you three choices in the installation of a chart of accounts on your new data disk:

C(opy chart of accounts from another Data Disk

M(ake a new chart of accounts

U(se sample chart of accounts

The first time you use the program, the first option should not be used, since you have no other data disk from which a chart of accounts can be copied: your choice is between making a new chart, or using the chart of accounts recorded on the Sample side of the program disk. The Sample chart of accounts is printed on the back of the Printer Setup sheet included with your copy of *CPA*.

Examine this chart carefully, because you may be able to save time by changing the Sample chart for your own use rather than creating a new chart of accounts from scratch. Account names may be easily changed, added to or removed from the Sample chart. The grouping of accounts for subtotals can also be changed. You can add new accounts of each type. The only limitations on changing this or any other *CPA* chart of accounts are:

- * You cannot have more than 128 accounts listed in a chart.
- * You cannot change an account from one type to another.
- * An account number cannot be deleted (it CAN be changed)

once it is entered, to prevent "stranding" transactions on your data disk.

Press [U] if you want the Sample chart of accounts placed on your data disk. (Skip ahead to the next paragraph if you want to begin a new chart of accounts). You will be instructed to remove the program disk from Drive 1, turn it over, and reinsert it in Drive 1. After you do this, press [RETURN]. Both drives will be active for a few seconds while the Sample chart is copied onto your data disk, then you will be instructed to turn your program disk back over and press [RETURN] again. When you do this, the program will restart. If you have performed this procedure, skip ahead in this chapter of the Reference Section to "D. Entering the Fiscal Year End."

If you want to start a new chart of accounts, press [M] while the menu for selecting the source of a chart is visible on your monitor screen. This will cause the "SET-UP" routine to be loaded.

Next you will see the "Chart of Accounts" menu, which allows you to enter the names of your accounts and to list the chart of accounts either on your monitor screen or on your printer.

The procedures for use of the Chart of Accounts menu are covered in the next chapter of this Reference Section. If you have been following along while setting up your new chart of accounts, please refer now to the next chapter for instructions on completing your new chart of accounts.

If you have a printer attached to your computer which you wish to use with *CPA*, you will first have to tell *CPA* what printer you have. This is done using the **I**(nitialize Printer function in the Setup menu, which you will see when you Q(uit from the Chart of Accounts menu. Press [I] to reach the Initialize Printer function while the Setup menu is visible. You will probably be able to select the printer you are using simply by entering one of the numbers listed on the Initialize Printer menu. If your printer is not listed on this menu, see the PRINTER SETUP card for instructions. This card was packed with your copy of *CPA* during manufacture.

NOTE: Information concerning your printer is stored on each data disk. You <u>must</u> use the Initialize Printer function each time you create a new data disk, if you want to print hardcopy reports from that data disk. The program will work properly if you do not use the function, and will display reports on the monitor screen, but it will not "know" you have a printer, and will not give you the option of printing reports.

Once you have completed your new chart of accounts and (optionally) notified the program of what printer you have, you will be ready to begin

actual use of the program.

D. Entering the Fiscal Year End.

The last step in the start-up procedure, and your first actual data entry on any new data disk, is the entry of the month which ends your fiscal year. This entry is important: it has a bearing on how calculations are made and on how reports are presented. It also places an important safeguard on the integrity of your records by preventing the entry of transactions which take place outside the fiscal year for which the disk is intended.

Entry of the fiscal year end month is straightforward:

1. Enter the fiscal year end MONTH.

Any number from 1 (one) to 12 (twelve) is acceptable. Type the number of the month you wish to end your fiscal year, then press [RETURN]. Your fiscal year will end on the last day of the month you choose.

Since most individuals and many small businesses use the calendar year as their fiscal year, *CPA* provides a "default" value of 12 (December) for this entry. To enter the default, press [RETURN] without typing a number first. The number "12" will appear on the screen and you will be ready for the next part of the entry.

2. Enter the fiscal year end YEAR.

Any number from 0 (zero) to 99 (ninety-nine) is acceptable. Type the last two digits of the year (e.g., "86" if your fiscal year ends in 1986), then press [RETURN].

No default year is provided: if you press [RETURN] without typing a year first, nothing will happen.

As soon as the year is entered, the fiscal year end date will be saved on your data disk. Remember to take care while entering the fiscal year end date: once it is saved on the disk and transactions have been entered, this date cannot be removed or changed.

If you accidentally enter an incorrect fiscal year end date, but have not yet entered any transactions, you can change the date by the following method:

1. Remove the program and data disks from the disk drives.

- 2. Switch the computer OFF.
- 3. Restart the computer and insert the disks in the disk drives, just as described at the beginning of this chapter.

After you restart the program in this way, you will be asked once again for the fiscal year end date, and you may enter the correct date. You will not have to repeat creating a data disk and chart of accounts unless you want to track completely different accounts: new data disks needed at year-end, when a disk becomes full, or for backup purposes are all made automatically using the Utilities segment.

Clan Practical Accountant

111

REFERENCE GUIDE

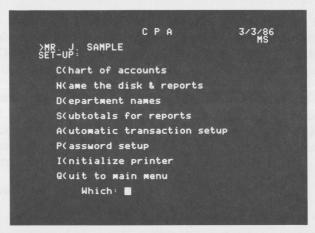
Chapter 4: OPERATING SEGMENTS

A. Setup.

**

The Setup segment of *Clan Practical Accountant* is used to "custom tailor" the program to your requirements. You get to the Setup segment by pressing [S] while the Main Menu is on your monitor screen.

The Setup segment works from the Setup menu, which looks like this:



With the exception of Q(uit, each of the functions listed in the Setup menu modifies your data disk to control the way your data is handled or displayed.

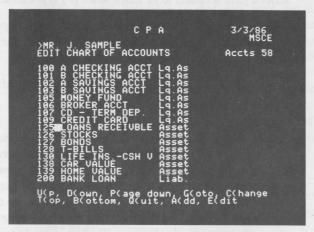
1. C(hart of Accounts (setup)

The chart of accounts Setup function allows you to examine or modify your chart of accounts. It works from its own menu, which contains the following options:

E(dit an account name L(ist chart of accounts Q(uit

a. Edit:

If you press [E], you will select the edit option. This will cause the first sixteen (16) account numbers and names in your chart of accounts to be listed on your monitor screen. The chart of accounts recorded on the "Sample" side of your *CPA* program disk produces this listing on the Edit screen:



Information appears in three columns on this screen. Account numbers are in the first column, account names are in the second, and account types are in the third.

- * Using the Sample chart of accounts as it is shipped, account numbers on the screen will range from 100 to 200, with liquid asset (Lq.As), Asset, and liability (Liab) accounts listed.
- * The cursor will be located to the right of an account number, between the last digit of the account number and the first character of the account name in the account where the cursor is found. This account is currently selected for work.

At the bottom of the Edit screen, you will see:

U(p, D(own, P(age down, G(oto, C(hange T(op, B(ottom, Q(uit, A(dd, E(dit

This is a "mini-menu" listing the operations you may perform with the Edit screen.

* U(p causes the cursor to move up one line on the screen (to the next lower account number) each time [U] is pressed.

- * D(own causes the cursor to move down one line on the screen (to the next higher account number) each time [D] is pressed.
- * P(age down causes the next sixteen (16) accounts to be listed on the screen when [P] is pressed. When the last page containing the final accounts in the chart is reached, this operation will switch to P(age up, causing the previous sixteen (16) accounts to be listed when [P] is pressed.
- * G(oto allows you to move to an account located anywhere in the chart, and is much quicker than moving one line or page at a time if you have many accounts in your chart.

Pressing [G] will cause the mini-menu to be replaced by:

Go to which Account?

Enter the number of the account you wish to examine or edit (the program will not accept an account name here). The part of the account listing which contains the number you have selected will replace the current listing on the screen. Your selected account will be approximately in the center of the screen. For example, if you enter 400 with the Sample chart of accounts, the listing will change to Accounts 299 through 408; Account 400 will be centered in the screen and will contain the cursor.

You can enter a non-existent account number: if you do, the page containing the next higher and lower existing account numbers will be displayed. The only limitation on G(oto is that you must enter an account number from 100 to 499-higher or lower numbers will be rejected.

* C(hange allows you to alter the number of an account. When you press [C], the cursor will move to the right end of the line where it is currently located, and this message will replace the mini-menu:

Change to what new Acct. Number?

You will see that the cursor follows a single-digit number. The number will be the same as the first digit of the account number at the left end of the line. This shows the first of two limitations on changing account numbers:

--You may only change the last two digits of an account number; the first digit must remain the same. (The first

digit determines the type of the account. If there were no limitation on changing this first digit, you could change one type of account to any other type, causing any transactions already entered under the old number to be incorrect and causing inaccurate balances throughout your records. Therefore, you may only change an account number to another number in the same series.)

- --The second limitation is that you may not change an account number to a number which already exists in the chart of accounts (because two accounts cannot have the same number). An entry of an existing number will be rejected. When you select C(hange, you may enter new final digits, or you may leave the number the same by pressing [RETURN] without typing new digits. If you do type new digits and then change your mind, pressing [ESC] will cause the typed digits to be ignored, and the account number will remain the same.
- * T(op will cause the first sixteen accounts in the chart to be displayed on the screen when you press [T]. No matter where you are in the listing, you may return to the beginning by using T(op.
- * B(ottom has the opposite effect from T(op. It causes the last sixteen accounts in the chart to be displayed when [B] is pressed.
- * Q(uit will cause you to leave the Edit screen and return to the Chart of Accounts menu.
- * A(dd allows you to put a new account in the chart of accounts. When you press [A], the mini-menu will be replaced by:

Add which Account Number?

Type the account number you want to add following this prompt. If you enter an account number which already exists in the chart, your entry will be rejected. Entering an unused account number from 100 to 499 will cause this prompt to appear:

Name: (-account type-)

(In actual use, "-account type-" will specify the type of account which corresponds to the number you have entered).

Entering an account name here will create a new account. (If the number of the new account is far from the numbers displayed on the screen at the time the account is added, you will see an effect like the Goto option: the screen will change to display the accounts appearing above and below the new account in the chart.) Pressing [RETURN] without first typing an account name at this point will cause the A(dd operation to end without adding a new account, and the minimenu will reappear at the bottom of the screen. Use [ESC] if you want to end the A(dd operation without saving something you have already typed.

When adding new accounts, bear in mind that you may want to establish groups of accounts to be subtotaled in reports. Use account numbers which will cause new accounts to be grouped as you want them to be subtotaled, and don't insert unrelated accounts into existing subtotal groups. Account numbers do not have to be consecutive: by reserving groups of numbers with gaps between them, you can easily establish a system to accommodate whatever subtotals you want to keep.

Also remember that your chart of accounts may contain up to 128 accounts of all types, but no more.

* E(dit allows you to change any account name. You will not change the type of the account or the way transactions entered under it are included in calculations or subtotals, no matter how you change the name. Therefore, you may change any account name to any other name. However, remember when you E(dit or A(dd an account name that the Enter Transactions segment of CPA will accept either account numbers or account names. Account names may contain any alphanumeric characters--letters, digits, or both. When you type account names in Enter Transactions, the program will accept them as soon as it has enough characters to identify them. If you make all your account names so that none begin with the same two characters, you will not have to type more than two characters to make a full account entry. For example: You might have two accounts named CHECKING1 and CHECKING2. When you enter a transaction by name involving one of these accounts, you would have to type the full account name before CPA would know which you wanted to use, because they are the same until the last character (1 or 2). But if you name these accounts 1CHECKING and 2CHECKING, and if you have no other account names beginning with "1C" or "2C", the account name will be recognized as soon as "C" is typed. This is not only quicker and more efficient than typing a three-digit account number, but you will also probably find it easier to remember account names than account numbers. You may edit the name of Account #299 from Net Worth if you wish. It will still be treated as a "balancing" account by CPA, no matter what it is called.

GENERAL INFORMATION:

You may cancel any operation in the Edit screen, except Q(uit, by pressing [ESC]. ESCaping in this way will cause you to back out of any data entry to the mini-menu. Pressing [ESC] while the mini-menu is visible will cause you to move back to the Chart of Accounts menu.

Before you can C(hange an account number or E(dit an account name, you must position the cursor in the line you wish to work with. Do this with U(p, D(own, P(age Down [or Up], or G(oto.

Once an account is added to the chart of accounts, it may not be removed or deleted. This prevents transaction records being "stranded" by the elimination of the accounts they are entered under. You may, however, C(hange the number or E(dit the name of any account which is in the wrong place in your chart of accounts, as long as the new number is of the same series as the old.

Take care, however, if you rename an account which already contains transactions, since those transactions will remain in the account. If you forget your old transactions and use the account for a different purpose than you originally intended, you will end up with unrelated transactions in the account. In such a case, you might want to use the Correct Transactions function in the Enter Transactions operating segment to move the old transactions to an account where they are better-suited by changing their account numbers.

Account numbers 100 to 119 are reserved for liquid asset accounts. These generally include bank, money market or credit accounts which serve as sources of cash. The twenty available numbers should be more than adequate to handle your liquid asset accounts.

You may not renumber a Fixed Asset account to make it a Liquid Asset account, or vice versa. Take care when adding an asset account to make it the right type for the job you want it to do. Remember, use 100 to 119 for liquid assets; use 120 to 199 for fixed assets.

As long as the total number of all accounts is no greater than 128, and as long as you have at least one account of each type, accounts may be distributed among the various types as you wish. You could, to give an unlikely example, have one liquid asset account, one fixed asset account, one liability account, one hundred income accounts, and twenty-four expense accounts. The total number of accounts within a specific type is also limited by the account numbers available in each series. You can't have more than 100 expense accounts, for instance, because all expense accounts must be numbered from 400 to 499.

The limit of 128 total accounts and the limits on individual account types should be sufficient to handle bookkeeping wherever a microcomputer is adequate for the job.

b. L(ist Chart of Accounts:

This Chart of Accounts menu option produces a visible chart of accounts listing on either the monitor screen or your printer. It works in exactly the same manner as the Main Menu function of the same name.

If you have used the Initialize Printer function to notify *CPA* that you have a printer, when you press [L] from the Chart of Accounts menu, you will be asked:

P(rinter or S(creen

* Pressing [S] will cause the chart of accounts to begin displaying on your monitor screen.

Only as many lines of the chart as will fit on the screen will be displayed at one time, so the chart is displayed as several "pages." Press [RETURN] to proceed to the next page, or press [ESC] to terminate the listing and return to the Chart of Accounts menu.

If your computer is not equipped for 80-column display, you will not be able to see the full width of the chart at once. Use Ctrl-A to switch back and forth between the left and right sides of the chart with 40-column screens.

* Pressing [P] to select P(rinter will display the message:

Make Printer Ready Press <RETURN> to continue (ESC to exit)

Make sure your printer is loaded with paper, and is switched ON and ON LINE (the SEL or ONLINE light should be lit). Pressing [RETURN] will now cause your chart of accounts to be printed without interruption.

c. Q(uit

Pressing [Q] from the Chart of Accounts menu will return you to the Setup Menu.

2. N(ame the Disk & Reports

CPA allows you to identify each of your data disks and all printed reports with a name. This Setup function is used to enter a name which is recorded on the data disk. The name will appear on all screens and printed reports ("Mr. J. SAMPLE," which appears on the Sample Program screens and reports, is such a name).

To choose the N(ame function from the Setup menu, press [N]. This will lead directly to the data entry screen used for this function.

In the Sample program, the disk name entry screen contains:

Current Disk Name: MR. J. SAMPLE New Disk Name:

RETURN (with no entry) for no change, RETURN (with space) to Clear.

The cursor will be visible immediately under "New Disk Name:". You have three options at this point.

- * You can type a new disk name and press [RETURN] to change the name of the disk.
- * You can press [RETURN] without typing anything (or press [ESC] even if you have typed something), if you want to keep the same disk name.

* You can press the spacebar, then press [RETURN]. This will leave the disk (and all screens and reports) without a name.

Disk names can include whatever characters you need to identify the contents of a data disk. Some examples:

JOHN DOE, 1985

SMITH HOUSEHOLD, MAY-NOV

JONES GENERAL STORE

Once you have pressed [RETURN] or [ESC], you will be returned immediately to the Setup menu.

One use of this function is to change the name of a data disk which contains balances carried forward from another disk by the Utilities segment. Such a disk will have the same name as the older, original disk, which could lead to confusion. You can use this function to change the name of your new disk after using Bring Forward Balances in the Utilities segment.

3. D(epartment Names (setup)

This function allows you to name up to eight departments under which transactions may be entered.

A department may be created for different parts of a business, or for different individuals in a household, or as best suits your needs. Reports may be obtained for any or all departments under which transactions have been entered.

Press [D] to select this function from the Setup menu. This will cause your screen to display a column of numbers from 0 (zero) to 7 (seven) under the heading "Dept," followed by another column under the heading "Name." The Name column will be empty if you have just created a new data disk and chart of accounts. If you are using the Sample program, the Name column will contain "Home" and "Rental." Below the columns will be "Which:".

To establish a department, or to change the name of an existing department, press the **number** (0-7) of the department. The cursor will then move to the right of the line you have selected, and you may enter a new department name.

^{*} If you press [RETURN] without typing anything, the current department name (if any) will not be changed.

- * If you type a name before pressing [RETURN], the name you type will become the name of the department.
- * If you type only a space, then press [RETURN], the department will have no name.

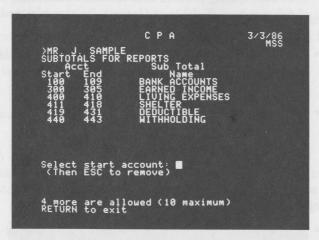
The use of departments in *CPA* is optional. You do not have to name any departments to use the program--all transactions will be assigned to an unnamed Department 0 (zero) if you don't specify otherwise.

* To go back to the Setup menu, press [RETURN] or [ESC] while the cursor appears beside "Which:".

4. S(ubtotals for Reports

This Setup function allows you to establish groups of accounts whose balances will be added--subtotaled--so that subtotals can be included in reports. This is useful when you wish to keep track of related accounts. You can establish subtotals for "BANK ACCOUNTS," "EARNED INCOME," and "TAXES WITHHELD," for example.

Press [S] to select the Subtotal function from the Setup menu. You will see a screen like this:



You must make three entries for each subtotal you wish to create. The screen will display requests for the first two entries:

^{*} Start Account: the number of the first account to be included in the subtotal.

* End Account: the number of the last account to be included in the subtotal.

After you enter the end account number, the start and end account numbers will be displayed at the bottom of the first two columns on the screen, and the cursor will move to the last column, which is headed "Subtotal Name."

- * Type the name you wish to use for the subtotal, then press [RETURN].
- * If you type only a space, then press [RETURN], the subtotal will be calculated but not named in reports.

To change the name of an existing subtotal, enter the start and end account numbers just as if you were naming a new subtotal. The cursor will replace the old name in the right column, and you may enter a new name.

To remove an existing subtotal, enter its start and end account numbers. When the cursor moves to the right column, press [ESC]. The subtotal will be deleted from the list.

- * You may group only accounts of the same type for subtotaling. Good bookkeeping practice does not allow subtotaling accounts of different types (liability and income, for example), and there is no valid reason to do so.
- * You may not overlap subtotals. The highest account number in each subtotal group must be less than the lowest account number in the next group.
- * You may not "sub-subtotal"--that is, place a subtotal group within another subtotal group.

CPA will not allow you to enter account numbers of different types in the same subtotal. To prevent overlapping or sub-subtotaling, any account number which is already included in a subtotal group will be rejected by the program if you attempt to enter it.

* Pressing [RETURN] or [ESC] without typing a start account number will return you to the Setup menu.

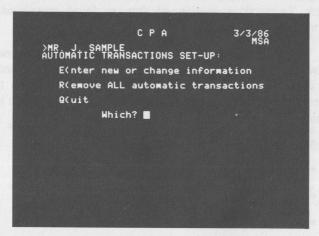
5. A(utomatic Transaction Setup

Many transactions occur on a regular periodic basis: loan and mortgage payments, salary deposits, etc. CPA allows you to set up

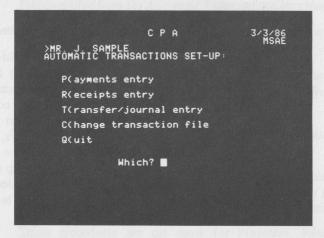
"automatic" transactions which the program will record on specified dates without requiring full entry by you.

Automatic transactions may be established on a weekly, biweekly, twice-monthly, monthly or quarterly basis, and may be of any type: Receipt, Payment or Transfer/Journal.

To select this Setup function, press [A] from the Setup menu. This will cause the Automatic Transaction Setup menu to appear:



E(nter New or Change Information allows you to add or alter automatic transactions. If you select this option by pressing [E], you will be presented with another menu:



This menu allows you to select adding new automatic transactions or to alter existing ones.

* If you press [P], [R] or [T] to select Payments, Receipts or Transfer/Journal entry respectively, you may enter new automatic transactions.

For the most part, entry of an automatic transaction is identical to entry of any other transaction, which is explained in the part of this guide written for the Enter Transactions segment of the program. For this reason, we will cover only those aspects of automatic transaction entry here which differ from standard transaction entry. Please see the Enter Transactions section of this guide if you need further information on transaction entry.

An automatic transaction entry differs from a regular entry only in two items. The first of these is **Item 7**, the "**Period**." After the first six items (which differ slightly depending on transaction type) are entered, the cursor will move to the **Period** line. Here you have five choices:

- * Press [M] if the transaction occurs Monthly.
- * Press [T] if the transaction occurs Twice monthly.
- * Press [B] if the transaction occurs Bi-weekly.
- * Press [W] if the transaction occurs Weekly.
- * Press [Q] if the transaction occurs Quarterly.

A monthly transaction will be recorded for the same date of each month.

A weekly transaction will be recorded every seven days.

Twice-monthly transactions are different from bi-weekly transactions: a bi-weekly transaction occurs every fourteen days, regardless of the date; in some months, the transaction can occur three times. A twice-monthly transaction occurs on the same two dates each month: the time between the first and second transactions in a month is fourteen days, as with the bi-weekly period, but the time between the second transaction in one month and the first transaction in the next month will vary. Also, a twice-monthly transaction never occurs more than two times in a month, as a bi-weekly transaction can.

A quarterly transaction takes place four times a year at three-month intervals, always on the same day of the month.

After you select a period, you will enter the next date on which the transaction is due. This is a normal *CPA* month/day/year "smart" entry.

Once an automatic transaction is created, CPA will check for it each time the current date is entered when the program is started. If the current date is the same as or later than the due date of one or more automatic transactions, you will be asked if you wish to enter automatic transactions. If you then press [Y] (for "Yes"), you will be given the opportunity to confirm or deny each due entry.

When the period and next date have been entered, you will be given this mini-menu:

<1-8,N(ext,P(rev,Q(uit,V(oid,D(elete> <ESC=Abort>

- * Pressing any number key from [1] to [8] will cause the cursor to move to the transaction item of that number, and you may change the item.
- * Pressing [N] will cause the automatic transaction to be accepted, and you may use the screen to enter another automatic transaction of the same type.
- * Pressing [P] will allow you to use the same screen to alter (change or edit) the previous automatic transaction, regardless of type. This is the same operation as the C(hange Transaction File available from the Automatic Transaction Setup menu.
- * Pressing [Q] causes the entered transaction to be accepted, and will return you to the Automatic Transaction menu.
- * Pressing [V] will void the transaction. This means that amount is set to zero, and the transaction will be excluded from totals and reports.
- * Pressing [D] deletes the entry. The transaction is erased and has no effect on your records.
- * Pressing [ESC] also erases the transaction, but you will be returned to the Automatic Transactions menu. Think of [ESC] as erasing the transaction and the transaction entry operation.

These procedures are the same for P(ayment, R(eceipt, or T(ransfer/Journal automatic transactions.

NOTE: There is a limit of twenty-five (25) automatic transactions on a data disk. Once you have 25 automatic transactions, you must delete an old one for each new one you wish to enter. If you attempt to create a 26th automatic transaction, you will receive the message:

File full. Press <RETURN> to continue.

[C] selects the C(hange Transaction File operation from the Automatic Transaction Setup menu.

This operation works identically to the C(orrect Transaction File operation available from the Enter Transactions menu. Please see B. Enter Transactions in this chapter of the Reference Guide for further instructions.

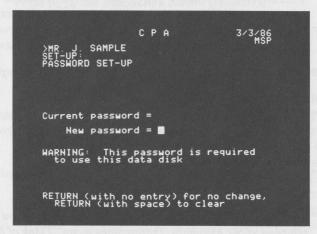
[Q] returns you to the Setup menu.

6. Password Setup

A password works like a padlock on your data disk. Without the proper password, *CPA* will not work with a data disk. In fact, when a password is in use, the program will not proceed past the opening screen until the password is correctly entered.

This setup function allows you to place a password on your data disk if you are concerned about the privacy of your data.

[P] selects the Password Setup function from the Setup menu. When you press [P] you will see this screen:



- * You may type your password immediately following "New Password =". Pressing [RETURN] will then cause your password to be recorded on your data disk.
- * Pressing [RETURN] without typing a new password will cause the current password, if any, to be retained.
- * Typing a space only, then pressing [RETURN], will remove any current password. (Note: this operation cannot be reached or performed with a disk containing a password unless the password is known).

Two comments on passwords are in order here.

First, if you elect to use a password, select something that other people are unlikely to guess or come upon accidentally. A random series of numbers and letters or an unusual word from the dictionary is far more secure than your social security number or your spouse's middle name spelled backwards, or some other password which you might select because it is easy for you to remember.

Second, if you use a password, it is vitally important that you remember it. The password will work very well to keep you out of your own records if you lose or forget it! (And even one incorrect character will keep your entered password from working.) Be sure to record your password on paper, and store the paper in a secure place.

If you do lose your password, Sir-Tech Software, Inc. can remove it from your data disk. You will then be able to use your data disk, and to install a new password if you wish. There is, however, a \$15.00 (fifteen dollar) fee for password removal. We do not see any data on your disk during password removal. We would rather you avoid the fee and the time delay involved in sending your disk to us by keeping good track of your password.

Remember, use of a password is *optional*. The ability to use one is provided for those persons who require the security it provides. Most people will not require a password, and we do not recommend they use one.

7. Initialize Printer

This function is used to inform *CPA* that you have a printer of a certain type attached to your computer.

The data entered with the Initialize Printer function is stored on your data disk, **not** the program disk. When created, a new data disk

contains information which the program interprets as "no printer attached." It is necessary, therefore, to use the function with each data disk before reports can be printed from it. Once the function is used with a data disk, you will not have to use it again unless you want to print reports using a different printer.

You should not use this function if you do not have a printer properly attached to your computer. Attempting to print when no printer is available can cause your computer to "hang."

The I(nitialize Printer function is selected by pressing [I] while the Setup menu is visible. This will cause the Initialize Printer menu to appear:

```
C P A 3/3/86

)MR. J. SAMPLE
SET-UP:
0 *No printer
1 80 columns (only)
2 14* carriage
3 Epson type
4 Apple IMagewriter,DMP
5 Okidata
6 Centronics 150,739
C Entron 8510
8 Texas Inst. 850,865
9 Custom
Q(uit

Which: 

Define printer for 132 column output
```

Layout of this menu is quite simple: it contains ten numbered items (0-9), and Q(uit.

Each numbered item consists of an option number and name. Several of the option names are simply printer make and model designations. An asterisk (*) will appear in one of the item lines, between the number and name. This indicates which option is currently selected.

If your printer is one of those listed, simply press its number from the menu listing. This will cause the menu to be very briefly blanked out, then redisplayed with the asterisk appearing after the number which you pressed.

If your printer is not included in the listing, you may be able to select an "equivalent printer" or you may have to use option #9 (Custom) to enter a numeric code for your printer. *Information on*

equivalent printers and the Custom option is printed on the PRINTER SETUP card.

The purpose of most items in this menu is to enable *CPA* to print the "wide" (132-column) version of the Monthly Report. Printing a 132-column report on standard 8.5"-wide paper is only possible using a dot-matrix printer which supports "ultracondensed" (17 characters/inch) printing. Selection of a dot-matrix printer from those named in the Initialize Printer menu will automatically enable condensed printing.

Daisy-wheel printers will not support condensed printing. If you have a daisy-wheel printer which is equipped with a 14-inch carriage and tractor paper feed, you may obtain the wide Monthly Report from *CPA* by selecting the 14"-carriage option from the Initialize Printer menu.

If you have a dot-matrix printer which does not support ultracondensed printing, or if you have a daisy-wheel printer with a narrow carriage, you can still obtain all CPA reports printed in "normal" 80-column width by selecting the 80-Column option from the Initialize Printer menu.

If you need further information on initializing CPA for your printer, please see the PRINTER SETUP card packed with your copy of the program.

The Q(uit option in the Initialize Printer menu will cause program execution to return to the Setup menu. Press [Q] to invoke this option.

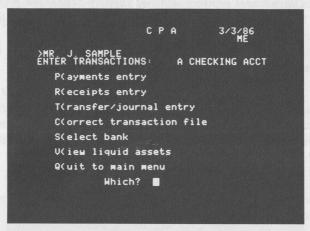
8. Quit to Main Menu

Pressing [Q] from the Setup menu will return you to the Main Menu.

B. Enter Transactions.

The E(nter Transactions segment of *Clan Practical Accountant* is used for the most common bookkeeping operation: the actual recording of transaction data. This segment has been designed to make the entry of information as simple, fast and consistent as possible.

When E(nter Transaction is selected by pressing [E] from the Main Menu, there will be a brief pause while the segment is loaded into your computer from the program disk, then you will see a menu like this one from the Sample side:



"MR. J. SAMPLE" represents the name of the data disk being used.

"ENTER TRANSACTIONS:" identifies the segment menu, and "A CHECKING ACCT" is the bank (liquid asset) account in use.

* This account (or whatever account is named here) will be the "default" account paid from in payment transactions, or paid to in receipt transactions, until changed using the S(elect Bank function. No default accounts appear in transfer/journal transaction entry.

The data entry screens used for all three types of transaction are similar, with minor differences in terminology which reflect the differences in the transaction types. The same screen used to enter a particular transaction type is also used when modifying that type of transaction with C(orrect Transaction File.

Because the screens are so similar, and because they all work in the same way, we will cover the P(ayments type in detail, then discuss the other types only where they differ from P(ayments.

1. P(ayments Entry

When this function is selected by pressing [P] from the Enter Transactions menu, you will see a data entry screen:



You should notice two things right away:

First, the information you will enter is mostly the same as you would write on a check: Payee, amount, memo, date.

Second, several of the lines are already filled in for you: "Paid from," department, check number and date.

The "check-writing" format was chosen for ease of use. Transaction entry involves just copying information from a checkbook and making a few entries to tell *CPA* how to record the transaction.

The items which are already filled in are "default" entries: these entries are based on your prior activities or on information which has been entered elsewhere. Default entries offer significant time savings by eliminating the need to type items that don't change from transaction to transaction, yet a default can be easily corrected when it is wrong.

^{*} Following the "paid from" account name is the balance of that account. At the bottom of the screen is a percentage figure which tells how much of the data disk's total storage space has been

used up. These numbers are updated as new entries are made, allowing you to keep track of the status of the account and your data disk as you work with CPA.

* Near the top of the screen, following "ENTER TRANSACTIONS:", you can see "REC" followed by a number. This will be the number of the next transaction record you enter. Record numbers can be useful to you during certain tasks, such as correcting errors in the transactions file, but you will not need to keep track of them most of the time.

Now, let's look at the information you will enter with this screen.

- **PAYEE** is, as on a check, the person or organization to whom a payment is made.
- **MEMO** gives you a space where you can (optionally) record the purpose of the payment, or other information to help you identify the transaction.
- **AMOUNT** is just what it seems to be: what the payee gets when your check is cashed.
- **APPLY TO** is the account to which the payment is made in your records.

In double-entry bookkeeping, each transaction is recorded under both the source of funds and the destination of funds. "Apply to" is the destination account for a payment. In many cases this will be an expense account: as such, the "apply to" account usually represents a category of expenses rather than a bank-type account. However, payments can be made to other asset accounts and to liability accounts as well as to expense accounts.

- **PAID FROM** is the account from which the funds are to be drawn. This would be your checking account if you were recording a payment by check.
- **DEPT** (department) records the part of your records which is devoted to a particular aspect of your finances. Use of more than one department is optional.
- **CHECK NO.** (check number) is the same as the check number appearing on the physical check used for the transaction.

DATE is the calendar date on which the transaction took place.

Entry of this information is straightforward:

a. Enter the payee.

Just type the payee's name as it was written on the check. You may use any combination of letters, numerals and punctuation marks.

You may have to abbreviate to fit the payee name in the available space (19 characters, total).

b. If you want, enter a memo.

This can be anything you wish to add to the record to help you identify it. If you don't want to enter a memo, just press [RETURN] when the cursor is in this line.

c. Enter the amount of the payment.

You do not have to enter a decimal point (period) and zeroes with whole-dollar amounts: the program will automatically add ".00" to your entry when necessary.

If you enter more than two digits after a decimal point, the amount will be truncated after two decimal places. It will not be rounded to the nearest penny. Both 4.5743 and 4.5763 would be changed to 4.57.

d. Enter the "apply to" account.

You may enter either the account number or the account name.

An account name will be accepted as soon as enough characters are typed for the computer to identify it. The number of characters which must be entered depends on whether other account names begin with the same characters.

All three digits of an account number must be typed.

* You do not have to press [RETURN] when entering either an account name or an account number.

If you enter a name or number which is not in your chart of accounts, your entry will be erased and you will be required to reenter a valid account to proceed. If you attempt to enter characters which are not in any account name, the

computer will beep and the character will not be typed on the screen.

NOTE: If you press [ESC] while the cursor is in the first (payee) line, you will leave the data entry screen and return to the Enter Transactions menu. If you press [ESC] while the cursor is in any of the next three lines, the cursor will move back to the previous line.

That's it! Once a valid account name or number is entered, the cursor will move down to this mini-menu:

<1-8,N(ext,P(rev,Q(uit,V(oid,D(elete>

The same mini-menu is used for all types of transactions, so we will cover its use now.

Pressing any number key from [1] to [8] will cause the cursor to move to the transaction item of that number, and you may make a new entry.

Pressing [N] will cause the transaction to be accepted, and you may use the screen to enter another transaction of the same type.

Pressing [P] will allow you to use the same screen to alter (change or edit) the previous transaction in the records, regardless of type. This is the same operation as the C(orrect Transactions File available from the Enter Transactions menu. Your current transaction will be saved on your data disk when you press [P].

Pressing [Q] causes the entered transaction to be accepted, and will return you to the Enter Transactions menu.

Pressing [V] voids the transaction. This causes the transaction amount to be changed to zero, and the transaction will not be included in any function or report involving active transactions. A void transaction records items such as cancelled or ruined checks, and serves as a "place marker" in your records. A void transaction may be restored to active status by changing line #9 with the Correct Transactions function. The check number will be increased by one when a void transaction is entered.

Pressing [D] will delete the transaction. This means that the data you have entered on this screen will be erased and not

saved on your data disk. The cursor will move back to the first line in the screen so that you can enter a new transaction of the same type, or reenter the same transaction if the first entry was incorrect.

Pressing [ESC] also erases the transaction, but you will be returned to the Enter Transactions menu. Think of [ESC] as cancelling the transaction and the transaction entry operation.

Note that two or more payments can be entered with the same check number.

This allows you to track more than one "to" account for your own purposes. You might want to do this, for example, if a payment included an interest payment or sales tax which you want to account for separately. If you do "split" a check in this way, each transaction with the same check number will be marked with an asterisk (*) in reports. Also, if you want to record a payment transaction with no check number, as with a Cash account, enter a check number of zero (0): this will cause the transaction to be saved with NO check number.

2. Receipts Entry

When you press [R] from the Enter Transactions menu, you will be presented with the following data entry screen (it won't be filled in like this one):

As you can see, this entry screen is very similar to the one used for payments entry. The differences are:

CPA REFERENCE GUIDE

- * Line 1 has been changed from "Payee" to "Payor."
- * Line 4 has been changed from "Apply to" to "Deposit to."
- * Line 5 has been changed from "Paid from" to "Rcvd from."
- * There is no Line 7 (check number).

These changes reflect the differences between a payment and a receipt transaction.

Data entry is made as for a payment, except:

- * You enter the source of the funds for "Payor." (You are the payee).
- * You name the account through which the funds enter your bank account (usually an income account).

Once a receipt transaction is entered, the mini-menu and its operation are the same as with payments transactions.

3. Transfer/Journal Entry

A transfer/journal entry is made to record transactions where neither an actual receipt or payment takes place.

The transfer/journal data entry screen differs slightly from both the payments and receipts data entry screens. This one has data already filled in:

- * Line 1 is "Purpose" rather than "Payee" or "Payor."
- * There is no Line 2 (memo).
- * Line 4 is "Trans to" (transfer to).
- * Line 5 is "Trns from" (transfer from).

Data entry is made as for payments or receipts, except:

- * Use Line 1 to describe the reason for the transaction. Your entry may be up to 24 characters long.
- * Use Line 4 for the account TO which value is being moved. No default is supplied.
- * Use Line 5 for the account FROM which value is being moved.

 No default is supplied.

The mini-menu appearing on this screen, and its use, are the same as with the payments and receipts data entry screens.

Transfer/journal entries can be made for any transaction, even payments or receipts. It is good practice, however, to use transfer/journal entries only when an actual check or deposit slip does not exist, or when an asset account is not involved. This will make your records easier for you to use, and will best use the features which have been built into *CPA* for each type of transaction, such as the automatic check numbering built into payments entry.

SPECIAL NOTE: In the unlikely event you enter enough transactions to fill your data disk, the disk-use percentage shown at the bottom of Payment, Receipt and Transfer/Journal screens will reach 100%, and you will be given the message:

File full. Press <RETURN> to continue.

If this happens, you will not be able to enter more transactions on your current data disk. Use the Utilities segment to bring the balances of your accounts forward to a new data disk. You will lose none of your entered data or automatic transactions.

4. Correct Transaction File

This function provides you with the capability to edit transaction records made with the Payments Entry, Receipts Entry or Transfer/Journal Entry functions. You cannot enter a new transaction with it.

When you select C(orrect Transaction File from the Enter Transactions menu by pressing [C], you will be presented with a screen which is mostly blank. Near the bottom of this screen you will see:

Which record?

<RETURN = (last record number)>

To proceed with correcting a record, you must now enter the number of the record you wish to work with. Do this by typing the number, then pressing [RETURN]. If you press [RETURN] without first typing a number, you will select the last transaction entered. The number of the last transaction will always be listed here following "RETURN =".

When you enter a record number, the selected transaction will be displayed on the screen just as it appeared when you originally entered it, regardless of transaction type, except for the addition of Line 9. The mini-menu will be visible and active at the bottom of the screen as soon as the transaction data appears.

No special separate screen is used for correcting transactions. Instead, each type of transaction is displayed with the same type of data entry screen used to enter it. The lines, prompts and line numbers you will see will be very similar to those on the screen when you entered the transaction.

The biggest visible difference is that for each type of transaction there will be a Line 9 on the screen which does not appear on any of the screens during original entry. Line 9 is titled "Cleared." This line indicates the status of the transaction. The status of a transaction will be one of the following three:

- * It may be cleared (number 0-12 in Line 9). This means that the transaction has appeared on a bank statement and has been reconciled with the bank account in the numbered month.
- * It may be outstanding ("?" in Line 9). The transaction has taken place and has been entered in your records, but it has not yet been reconciled with the bank account.
- * It may be void ("V" in Line 9). The record of the transaction has been entered and continues to exist, but it is not included in balances and reports.

Voiding invalidates transactions without disturbing the sequence of records. In this way, numbered items such as checks and receipts can be accounted for even when they are not actually used, and your CPA records will match what actually happens.

When you void a transaction, you cancel any change the transaction made to account balances. If you stop payment on a check, for example, the check's status should be changed to "void." The amount of the check will be added back into the checking account balance as if the check was never written.

To modify any item in the record, press the number of the line containing the item you wish to correct. The cursor will move to that line, and you may enter new information.

V(oid in the Correct Transactions mini-menu does *not* erase the transaction on the screen. Instead, it places Void in the "Cleared" line. The transaction remains in your records, but its amount is not included in any balance or subtotal.

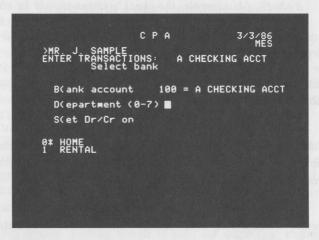
If you are working with the last record on your data disk, the Correct Transactions mini-menu will include a D(elete option. Pressing [D] will erase the transaction from your records. Only the last record on a data disk may be deleted with this option, and the option will not be listed except while the last record is on the screen. After you delete the last record, the next-to-last record will be displayed on the Correct Transactions screen.

If you press [ESC] at any time while using this function, even if the cursor is in one of the nine item lines, you will be immediately returned to the Enter Transactions menu. Any changes you have made to the current transaction will be lost, and the record on the screen will remain unchanged. Changes made to other transactions which you exited using P(revious or N(ext prior to pressing [ESC] will be saved.

5. Select Bank

This function allows you to change the bank (liquid asset) account or the department supplied as defaults during transaction entry. If you work mostly with a single bank account or department, it is usually easier to leave the default account and department alone and change these items on an individual basis while entering the occasional transaction for another account or department. However, if you have a number of transactions to be entered under a different account or department, you will save time by changing the defaults with the Select Bank function.

After you press [S] for the S(elect Bank function in the Enter Transactions menu, you will see this screen:



This is the only screen used with this function. To use it:

a. Press [B] if you wish to change your default bank account.

This will cause the cursor to move up to the B(ank Account line, and a list of your liquid asset accounts will be displayed at the bottom of the screen. You may type either the name or the number of the account you wish to use as a default account.

Your entry will be accepted as soon as it is recognized by CPA: it is unnecessary to press [RETURN].

If you press [RETURN] or [ESC] without typing anything first, your default bank account will remain unchanged.

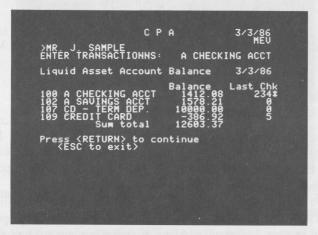
- b. Press [D] if you wish to change your default department. Operation will then be the same as for changing the bank account, except department numbers and names are used rather than account numbers and names.
- c. Press [S] to S)et Debit/Credit (Dr/Cr) terminology on the entry screens. This is a convenience feature for those accustomed to standard bookkeeping terminology, and is optional. [S] will toggle Dr/Cr terminology on or off (to the opposite of its current status) each time it is pressed.
- d. Press [Q] (or [ESC]) to return to the Enter Transactions menu.

If changes are made with this function, they will be saved on your data disk, and will remain in effect each time you use the program unless you use Select Bank to change them again.

6. View Liquid Assets

This function's sole purpose is to provide a listing of the balance of each of your liquid asset accounts, and the total of all your liquid asset account balances. The result is an instant summary of your liquid assets.

Select V(iew Liquid Assets by pressing [V] from the Enter Transactions menu. You will be presented with a screen like this:



Information is given in four columns:

- * The first column contains the account number.
- * The second column gives the account name.
- * The third column gives the account balance.
- * The fourth column gives the number of the last check written from the account, if applicable. A zero (0) will be displayed here if no checks have been written from the account.

Below the account information, the total of all account balances ("Sum total") will be displayed.

If your data disk is set up for a printer, at the bottom of the screen you will see:

CPA REFERENCE GUIDE

If you don't want a printed copy of the information on this screen, press [N]. You will be returned to the Enter Transactions menu.

If you wish a printed copy of the liquid asset report, and if you have a printer attached to your computer, press [Y] ("Yes") at this time. If your printer is loaded with paper, and is switched ON and ONLINE, press [RETURN] to print the report. Otherwise, press [ESC] to return to the Enter Transactions menu.

If you print the report, you will be returned to the Enter Transactions menu as soon as printing is completed. [ESC] will terminate printing if pressed while the report is being printed.

7. Quit to Main Menu.

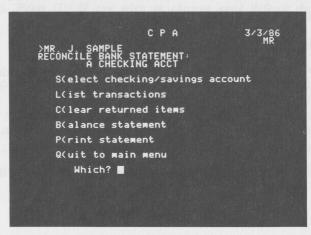
Pressing [Q] from the Enter Transactions menu will terminate operation of the program segment and return you to the Main Menu.

C. Reconcile Bank Statement.

The purpose of this segment is to help you perform the important job of reconciling your account records with bank or other financial statements--"balancing your checkbook." It is designed to make this normally tedious and time-consuming task as simple and quick as possible.

This segment also provides printed or displayed balance statements and transaction listings which are available at any time.

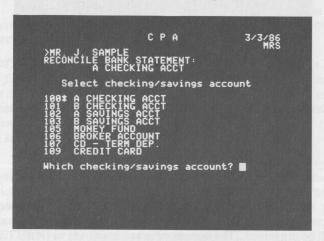
Press [R] to select R(econcile Bank Statement from the Main Menu. After brief disk drive activity while the segment is loaded into your computer, you will see this screen:



This is the Reconcile Bank Statement menu. Use it to obtain this segment's functions.

1. S(elect Checking/Savings Account.

This function allows you to choose the liquid asset account to be reconciled with a bank statement. To obtain it, press [S] from the Reconcile Bank Statement menu. When you do so, you will see a screen like this one from the *CPA* Sample program:



As you can see, liquid asset accounts are listed in two columns containing the account numbers and names. An asterisk (*) will be displayed following the number of the account which is currently selected for reconciliation (this will be the default account from Enter Transactions unless it has already been changed here).

To change the selected account, type either the number or the name of the account you wish to reconcile (the account must be one listed on the screen). Your entry will be accepted as soon as it is recognized: you do not have to press [RETURN].

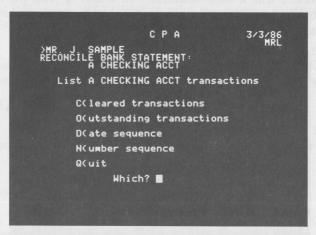
As soon as the entry is accepted, you will be returned to the Reconcile Bank Account menu, where you will see the new account name displayed.

If you press either [RETURN] or [ESC] without first typing a name or number, you will be returned to the Reconcile Bank Account menu with no change to the current selected account.

2. List Transactions.

This function provides listings of transactions from the selected liquid asset account, either on the monitor screen or printer.

Select L(ist Transactions by pressing [L] from the Reconcile Bank Account menu. This will cause the following screen to appear:



This screen is the List Transactions menu. It allows you to choose what data from the selected account will be listed, and how it will be organized. The operations are:

a. C(leared Transactions: This option allows you to display transactions which have previously been cleared in reconciliation.

When you select it by pressing [C], this option will first ask you which calendar month you want data from. When that is entered, it will proceed to retrieve, sort and list transactions. Once listing begins, you can interrupt it at any time by pressing [ESC].

- b. O(utstanding transactions: Selects listing only those transactions which have not yet been cleared by a bank.
- c. D(ate Sequence: Selects the listing of all checks within a range of dates.

When this option is chosen by pressing [D], you will be given a screen which allows you to enter the first and last months from which checks will be displayed or printed.

d. N(umber Sequence: Selects the listing of all checks within a range of check numbers.

When this option is chosen by pressing [N], you will be given a screen allowing you to enter the numbers of the first and last checks to be displayed or printed.

e. Q(uit: Terminates function and returns you to the Reconcile Bank Acount menu.

As with other menus, selections are made by pressing the first letter in the menu line. Numbers in subsequent screens are mostly entered by typing them, then pressing [RETURN].

If your data disk is set up for a printer option, you will be asked to choose between Printer or Screen when you complete selecting a report from this menu.

NOTE: In a listing by N(umber sequence, you may see an asterisk (*) following some check numbers. An asterisk indicates that there is a break in the check number sequence. If, for instance, you have checks numbered 3 and 5, but none numbered 4, an asterisk would appear following the 5 in your listing to show it is the first check in the sequence after the break.

The selection of a month in D(ate Sequence listing works slightly differently. Here, when you enter the number of the month for which you wish a listing, most single-digit months (2-9; February to September) will be selected as soon as the single key is pressed. However, to obtain a listing for January (1), you must press either [RETURN] or the space bar after pressing [1].

The reason for this is that the program has no way of knowing you want January until you press a non-digit key: you may be entering the first digit of 10, 11 or 12. So when you press [1], the program will wait to see what you want to do. If you want October, November or December, just finish typing 10, 11, or 12; the operation will proceed as soon as the number is typed.

The D(ate Sequence option requests entry of month and year for both start and end dates.

* As with all CPA smart date entries, you may enter the month alone. If your fiscal year does not coincide with the calendar year, the default year may disagree with the date you want to enter; if so, specify the year as well as the month.

You may press [RETURN] to accept any default date or check number given on the screen.

The reports produced by this function are fairly self-explanatory. You will doubtless understand them simply by looking at them. Therefore, rather than attempting to describe each one, we will simply

provide a sample of each type here, followed by a brief explanation of the terms and abbreviations used in the reports.

MR. J. SAMPLE		- C P A * -		Page 1					
A CHECKING	ACCT Account Transa	ctions by Date	- 0u	tstanding	Item	3	3/86		
Date	Payee/Payor	Description	Check	Amount	Clr	d Rec	: Acc	:	
2/ 1/86	MR.EMPLOYER	WAGES	DEP	1275.00	?	40	300		
		TOTAL =	1	275.00					
2/ 5/86	STATE SAVINGS & LOA	MORT	AT	-775.00	?	47	413		
2/20/86	MUTUAL LIFE INS CO	INS	AT	-115.00	?	75	430		
1/25/86	DR.SMITH	PAYMENT FOR OPER	211	-100.00	?	35	202		
2/ 5/86	J.YASHIMOTO	GARDNER	218	-65.00	?	50	414		
2/ 5/86									
2/ 5/86	MR. J. SAMP	LE	-	CPA + -					Page 1
2/ 5/86									
2/ 5/86	A CHECKING	ACCT Account Transa	CT Account Transactions			- 1	by Check Numb		er 3/3/86
2/ 5/86	Rec Date	Payee/Payor	D	escription		D Ch	eck	Amount	Cird Acc
2/12/86									fm/to
2/12/86	38 1/ 4/	86 JOES MKT				1 2)4	-115.39	1 100 405
2/19/86	18 1/ 5/	86 GAS CO.	D	EC HTG.		0 2)5	-137.00	1 100 412
2/20/86	19 1/ 5/	86 EDISON CO.	D	EC ELEC		0 2	06	-57.32	? 100 411
2/24/86	20 1/5/	86 VISA	C	REDIT CARD	PM	0 2	07	-75.00	1 100 109
2/24/86	21 1/5/	86 BELL PHONES				1 2	08	0.00	V 100 409
2/27/86	22 1/ 9/	86 CASH				1 2	09	-100.00	1 100 410
2/27/86	23 1/ 9/	86 MAC'S GARAGE	C	AR REPAIR		0 2	10	-227.50	2 100 408
2/28/86	35 1/25/	86 DR.SMITH	P	AYMENT FOR	OP	0 2	11	-100.00	? 100 202
			SERVICE DE LA COMP		11200	10072 11 512	37757575	DOWNERS OF THE	1 100 406

Rec is Record number.

Description is the "Memo" entry from the transaction.

D is Department.

Clrd is status (cleared, outstanding or void).

In a "Clrd" column, a question mark (?) indicates an outstanding transaction, a number (0-12) indicates a transaction which was cleared in the numbered month, and a "V" (without quotes) indicates a void transaction.

Acc fm/to are the account numbers from and to which funds were moved in a transaction.

DEP indicates a deposit.

AT indicates an automatic transaction.

3. C(lear Returned Items.

This function is the part of the Reconcile Bank Account segment which does the real work. It allows you to compare your *CPA* records to a bank statement and/or checks and bring everything up to date. If there are errors in your records or in the bank statement, this function can help you find them.

Before beginning use of this function, make sure you have entered any transactions performed by the bank, such as interest or service charges, dividend deposits, etc. These should be entered using the Enter Transactions segment to transfer funds to or from the appropriate expense or income account. And, of course, all your other transaction entries should also be up to date.

Select C(lear Returned Items by pressing [C] from the Reconcile Bank Statement menu. You will then be asked:

Which Calendar Month (<number>,<number>)

Enter the number of the month appearing on the bank statement (e.g., for February, enter 2). This number should be in the range of numbers displayed after "Which Calendar Month."

Important: Do not use this function to clear transactions appearing on statements for months other than the entered calendar month. Clearing transactions that are not on the statement for the entered month will cause monthly balance figures to be incorrect. Avoid this problem by reconciling one month's statement at a time, in chronological order.

After you select a calendar month, you will be asked,

Include cleared items? (Y/N)

This allows you to see and work with transactions which have already been marked as cleared. Unless you have already discovered a reconciliation problem, you probably will not want to see previously-cleared transactions, because the extra listings will make the screen displays harder to read. Pressing [RETURN] will cause the default response of N (No) to be entered. Press [Y] if you do want to include cleared transactions in the listing.

Next, you will see:

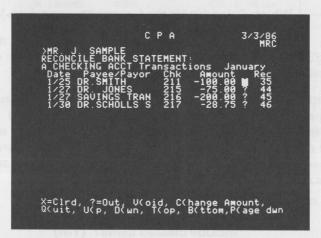
Date of Last Item

with the last date in the entered calendar month displayed immediately below. You can press [RETURN] to accept the displayed date as a default, or you can enter the date of the last transaction on your bank statement if it does not coincide with the end of the month.

NOTE: Many banks now send statements on the anniversary of account opening, rather than at month's end. It is for you to decide whether a statement ending in mid-month should be considered as the statement for that month or for the previous month. CPA will allow you to do either. Thus, for example, you could enter a

calendar month of 2 or 3 when a bank statement records a last transaction occurring on March 13. However, whether you decide to record a statement as cleared in the month of the last transaction or in the prior month, you should use the same method in every month in order to keep your records consistent.

Disk drive activity will begin as soon as a last date is entered, and will continue for several seconds as transactions are located on the data disk and sorted. Next you will see a list of transactions appear on a screen which will look like this:



This is an easy function to use. It is designed to allow you to simply pick out each transaction which has cleared the bank and mark it as cleared in your records. You may also change the cash amount of any transaction which you find to be incorrect.

At the bottom of the screen you will see the following mini-menu options:

X=Clrd, ?=Out, V(oid, C(hange Amount, Q(uit, U(p, D(wn, T(op, B(ttom, P(age dwn

These are the commands used with this screen. The first character in each command, or the character preceding the equals sign (=), represents the key you press to execute the command. The effects of these keypresses are as follows:

- [X] -- Marks outstanding or void transaction as cleared.
- [?] -- Marks cleared or void transaction as outstanding. (NOTE: You must hold down a SHIFT key to obtain the question mark).

- [V] -- Marks outstanding or cleared transaction as void.
- [C] -- Allows new amount to be entered for transaction.
- [Q] -- Terminates function. Any changes to transactions are saved on the data disk, and the program returns to the Reconcile Bank Statement menu. ([ESC] works the same as [Q] here.)
- [U] -- Moves the cursor UP one transaction on the screen.
- [D] -- Moves the cursor DOWN one transaction on the screen.
- [T] -- Top of list. Displays the first page of transactions in the account. (There is room for only 15 transactions on the screen at one time, so data is shown in pages).
- [B] -- $\underline{\mathbf{B}}$ ottom of list. Displays the last page of transactions in the account.
- [P] -- Page Down (or Up). Moves to the next page of transactions in the account. Page Down automatically switches to Page Up when the last page in the account is reached.

Notice that these commands are grouped so that the first four (X, ?, V, and C) can be used to mark or change a transaction, and the last five (U, D, T, B, and P) select another transaction.

If you have chosen to see only outstanding transactions, any transactions which you mark as void or cleared using this screen will remain visible and may be returned to cleared or outstanding status again as long as you do not leave the function. If you do leave the function and return again later, any transactions which have been marked as cleared will not be visible unless you specify including cleared transactions when you select the function. Transactions which have been voided will never show up on this screen after you leave it unless you first use the Correct Transactions File function in the Enter Transactions segment to change them to outstanding or cleared.

Transactions are grouped: all deposits are listed together first, followed by all automatic transactions (if any), then withdrawals or checks. They are listed in order of date within each group. The listing can optionally include previously-cleared transactions as well as outstanding transactions. The list of outstanding transactions begins

with the oldest outstanding transaction, regardless of its date, and ends with the last-entered transaction on or before your entered ending date.

You will not see transactions dated after the statement ending date. Unless you have chosen to see cleared transactions, you will see only outstanding transactions which occurred in and prior to the selected calendar month.

The cursor will be visible following one of the single characters (X, ?, or V) in the column to the right of the amount column. The transaction in which the cursor appears is the transaction which will be affected by the first four "marking" commands. The last five commands will move the cursor to another transaction in the listing.

The procedure of reconciling one of your accounts with a bank statement is straightforward.

- * First, select a transaction from the bank statement and use the last five commands in the mini-menu to move the cursor to the same transaction in your account.
- * Second, compare the record on the screen to the record on the statement. If they are in agreement, press [X]. This marks the transaction as cleared by the bank.

If the statement amount does not agree with the screen, compare the records to the cancelled check, deposit slip or other physical record from the transaction. If the statement amount is in error-does not agree with the physical record and the CPA record-check off the transaction and notify your bank. If the statement amount agrees with the physical record but not your CPA record, you have found a data entry error which must be corrected. Fortunately, this is very easy to do:

- 1. Press [C] (C(hange Amount). The cursor will move to the bottom of the screen following a "New Amount" prompt, and below the current amount.
- 2. Type the correct amount, then press [RETURN]. (If you select this option accidentally, you can leave the amount unchanged by pressing [RETURN] without typing a new amount first).

When you are satisfied the bank record of the transaction amount is in agreement with your *CPA* record, clear it by pressing [X], and select another transaction from the bank statement. All changes are reversible if errors are made at this point.

Repeat these steps for each transaction on the statement.

* Third, when you reach the last transaction in your bank statement, check it off by pressing [X], then press [Q]. (If you exit the function by pressing [ESC], the last change you made may not be saved on your data disk.)

Technically, an account is not truly reconciled unless all particulars of each transaction agree with the bank statement. The correct amounts for all transactions will cause the balances to agree, but other incorrect particulars, such as check number or date, can cause problems "tracking" the account. If you discover such an error during reconciliation, you cannot correct it using the Clear Returned Items function alone. We recommend the following procedure:

- 1. Make a note of the record number.
- 2. Press [Q] twice to return to the Main Menu.
- 3. From the Main Menu, select Enter Transactions.
- 4. From the Enter Transactions menu, select Correct Transactions File.
- 5. Enter the noted record number, and make the necessary change(s) to your incorrect record.

Once the record is corrected, you can return to the Reconcile segment through the Main menu.

Once all the transactions from your bank statement have been marked as cleared (and corrected if necessary) in your *CPA* records, the account should be reconciled.

For proof of that, however, you'll need the **next** Reconcile Bank Account function.

4. Balance Statement.

This is the function which lets you know if your reconciliation was truly successful. The Balance Statement function produces a simple report on a single liquid asset (bank) account, using your monitor screen. The report lists:

* Prior Balance: the bank (statement) balance after the last reconciliation OR at the beginning of the fiscal year, whichever is most recent.

- * Deposit Total: the sum of all cleared deposits.
- * Total Checks: the sum of all cleared checks (withdrawals).
- * Statement Balance: this is the important one for reconciliation purposes. It is the sum of all <u>cleared</u> deposits and withdrawals. This should agree with the balance reported by your bank statement.
- * Outstanding Cks: the sum of all checks in your records which have not yet been cleared by your bank. (If you enter your transactions on a timely basis, you should always be "ahead" of your bank and you will have outstanding checks which the bank has not yet reported).
- * Deposits Not Ckd: outstanding deposits. The sum of deposits made since the closing date of the bank statement period.
- * Current Bal: current balance. The sum of all checks and deposits in your records. This will be equal to your statement balance plus your outstanding deposits, minus your outstanding checks. The current balance will be equal to the statement balance only if you have no outstanding transactions. If your checkbook is up-to-date, its last balance should be the same as CPA's current balance for your checking account.

Thus, the balance statement provides you with a quick summary of the current state of a liquid asset account, as well as confirmation of the account's reconciliation with your latest bank statement. Note that you do not have to perform reconcilation before obtaining a balance statement: this function is available at any time.

After viewing the balance statement, you can return to the Reconcile Bank Statement menu by pressing either [RETURN] or [ESC].

5. P(rint Statement.

This function lists the check numbers and amounts of all cleared and outstanding transactions from a bank account. It also lists the same information as the B(alance Statement function. You have the option of obtaining this report printed on paper or displayed on your monitor screen.

If your data disk is set up for a printer, the program pauses to ask you whether you want the report sent to your printer or to the monitor screen when this function is selected by pressing [P].

If you select S(creen by pressing [S] (or if you are set up for "No Printer"), the report will begin appearing on your monitor. It will be divided into as many pages as necessary to contain the data. You may discontinue the display at any time by pressing [ESC], or proceed to the next page by pressing [RETURN]. If your computer has only 40-column capability, press [CTRL][A] to see both sides of the report.

If you select **P**(rinter by pressing [P], you will be asked to confirm that your printer is ready (ON, ON LINE, and loaded with paper). Press [RETURN] if your printer is ready and you wish a printed statement.

Printing will proceed automatically as soon as you confirm printer readiness. You will be returned to the Reconcile Bank Statement menu when printing is completed. You may interrupt printing and return to the menu by pressing [ESC] while the statement is being printed.

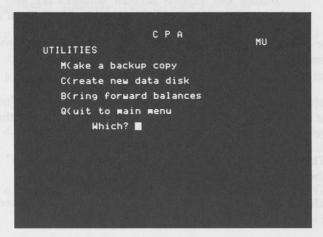
6. Quit to Main Menu.

You will be returned to the *CPA* Main Menu if you press [Q] from the Reconcile Bank Statement menu.

D. Utilities.

The Utilities segment is used for various functions involving your data disk. Its purpose is to allow you to create *Clan Practical Accountant* data disks and to work with them.

When [U] is pressed to select U(tilities from the Main Menu, there is a brief pause while the Utilities segment is loaded, then this menu appears:



As you can see, the Utilities menu is brief. The purpose of the functions is as follows:

MAKE A BACKUP COPY: Allows you to copy your data disk.

Few things are more frustrating than losing nine or ten months' transaction entries because your data disk has become unreadable. The best insurance against accidental loss of your data is an exact copy of your working data disk--a backup data disk. Obviously, the more recent your backup copy, the less data you will have to reenter if the original stops working. For this reason, it is a good idea to get into the habit of making a backup after each data entry session.

CREATE A NEW DATA DISK: This function turns a blank disk, or a used disk containing data or programs, into a *CPA* data disk, complete with chart of accounts.

This is the same function that is used to create a data disk during the Startup procedure when you begin using CPA for the first time.

BRING FORWARD BALANCES: This is used to automate the "rollover" procedure, either at the end of a fiscal year or when a data disk becomes full during a fiscal year.

It copies all asset and liability account balances and any outstanding transactions to a new data disk at the end of a fiscal year.

Income and expense account balances are also brought forward if this function is used before the end of a fiscal year.

The Utilities segment is designed to be easy to use. As with all of *CPA*, some conventions are used throughout the segment to make it consistent from function to function.

Each function in the Utilities segment erases any data on a "new" disk as part of its job. Therefore, it is possible to accidentally erase the wrong disk. For this reason, two conventions are observed:

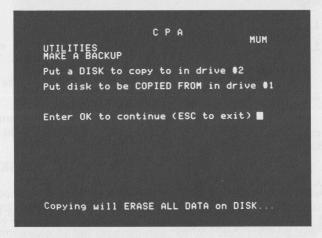
- * The disk to be erased (the target, destination or "to" disk) is always located in Drive 2.
- * After a Utilities function is selected, it must be confirmed before it will proceed.

The first convention helps you make sure the correct disk will be erased, because you know it will always be the one in Drive 2. The second convention provides a safeguard in case you accidentally choose the wrong function. Both conventions should help reduce the possibility of erasing valuable data or programs.

Utilities segment functions require no data entries. You simply select the function you wish to use, then follow the directions given on the monitor screen.

1. Make a Backup Copy.

Choose this function by pressing [M] from the Utilities menu. You will then see this screen:



If you do NOT wish to proceed with making a backup copy, press [ESC]. However, if you do want a backup:

- a. Remove your program disk from Drive 1 and place it in its protective dust cover.
- b. Remove your original data disk from Drive 2.
- c. Place your original data disk in Drive 1. Close the drive door.
- d. Place the disk that will be your backup copy (either a new blank disk or an existing backup) in Drive 2. Close the drive door.
- e. Type "OK" (without the quotes), then press [RETURN].

The function will now proceed automatically: first the backup disk will be "formatted," then the information from your original data disk will be copied onto it.

When the backup process is complete, you will be instructed to remove the original data disk from Drive 1 and replace it with the CPA program disk. Do this, then remove the backup data disk from Drive 2, put it in its protective dust jacket, and store it in a safe place. Insert the original data disk in Drive 2, and the program disk in Drive 1. When you confirm that the program disk is in Drive 1 by pressing [RETURN], you will be returned to the beginning of the program.

NOTE: The backup copy is now identical to the original data disk, and you could resume using CPA with the backup rather than the original if you wished. We do not recommend you do this for two reasons:

- 1. It increases wear on the backup copy.
- 2. It can lead to confusion as to which disk contains information which has not yet been copied.

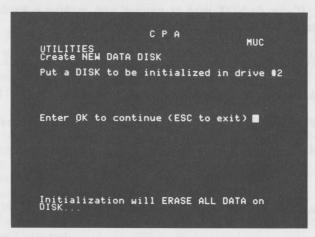
It is best to work with your original disk and reserve the backup for use in case the original becomes damaged.

You may reuse the same backup data disk any number of times: there is no need to use a fresh disk every time you make a backup copy.

DON'T FORGET TO LABEL YOUR BACKUP DISK!!!

2. Create New Data Disk.

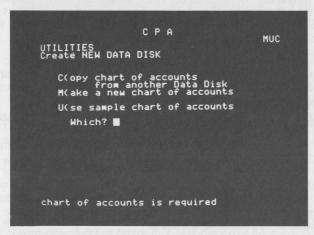
This function is selected when you press [C] from the Utilities menu. You will see this screen:



As with making a backup copy, you can press [ESC] to cancel this function. If you do wish to proceed:

- a. Remove your original data disk from Drive 2.
- b. Place the disk which you wish to use as a new data disk in Drive 2, then close the drive door.
- c. Type "OK" (without the quotes), then press [RETURN].

The new disk will now be formatted. After it is formatted, you will see this short menu:



A data disk cannot be used unless it contains a chart of accounts. This menu allows you to choose the source of the chart of accounts that will be on the new data disk. As the menu states, you may copy a chart of accounts from an existing data disk or from the Sample side of the program disk, or you may create a new chart of accounts from scratch.

The procedures to install a new chart of accounts on your data disk are exactly the same as those covered for the "Startup" procedures, and in the Chart of Accounts section of this Operating Guide. Please refer to the Startup and Chart of Accounts sections for descriptions of these procedures.

When a chart of accounts has been installed on the new data disk, you will NOT be returned to the Utilities menu. Instead, the Setup segment will be loaded so you can prepare your new data disk for use. This is identical to the Startup procedure when you first use *CPA*.

DON'T FORGET TO LABEL EACH NEW DATA DISK YOU MAKE!!!

3. Bring Forward Balances.

This Utilities function is intended to automate the job of "opening a new set of books" at the beginning of a new fiscal year. It is also used when a data disk becomes full before the end of the year, so you can continue working with a new data disk as an extension of your old one.

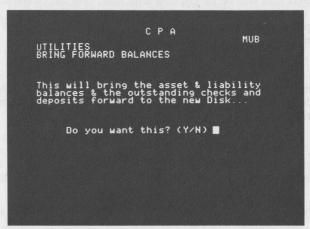
The Bring Forward Balances function formats a new data disk, then copies the chart of accounts, all asset and liability account balances, all automatic transaction entries with their next due dates, and records of any outstanding (open) transactions onto the new data disk. Income and expense account balances are also carried forward if this function is used before the end of the fiscal year. The process is entirely automatic once it begins.

If you select this function by pressing [B] from the Utilities menu, what follows depends on whether you have entered transactions dated in the 12th month of your fiscal year. If you *have*, you will be asked:

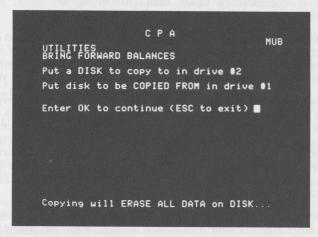
Is this a year-end rollover (Assets & Liabilities only)? (Y/N)

Normally, when you use this function with transactions entered for the 12th month of the fiscal year, you will want to carry forward only your asset and liability balances, and you should press [Y]. If, however, you wish to begin using a new data disk because your data disk has become full before all the year's transactions have been entered, press [N]. This will cause income and expense account balances to be carried forward also.

After you press [Y] or [N], or if you have made no 12th-month transaction entries, you will see this screen:



This is strictly a "safeguard" screen. Pressing [N] (No) will return you to the Utilities menu with no operation performed. Pressing [Y] will result in the following screen being displayed:



Again, you have the opportunity to cancel the function by pressing [ESC] rather than [O] and [K]. If you do wish to proceed:

- a. Remove the program disk from Drive 1.
- b. Remove the data disk from Drive 2.
- c. Insert the data disk which you want to carry forward FROM (your old disk) in Drive 1. Close the drive door.
- d. Insert the data disk which you want to carry forward TO (your new disk) in Drive 2. Close the drive door.
- e. Type "OK" (without the quotes), then press [RETURN].

The disk in Drive 2 will now be formatted, and all data to be brought forward will be copied from the disk in Drive 1. Because of the amount of processing which takes place, this procedure can take several minutes to complete. The program will keep you advised of its progress on the monitor screen.

IMPORTANT NOTE: Do NOT place a write-protect tab on your old data disk before using this Utility: CPA must place information on the old disk during this operation.

If you attempt to use this Utility with a disk that is write-protected, the program will halt execution and give you a message to remove the write-protect tab from the old disk. The Utility will not proceed until this is done.

When the transfer of data is complete, you will be instructed to replace the program disk in Drive 1. Do this, then press [RETURN]. CPA will be restarted. When prompted, enter the fiscal year end month for the new data disk. After you have done so, you will be ready to begin work in the new fiscal period. (As you can see,

this is considerably easier than performing the same job with traditional books!).

NOTE: If you average more than two hundred transaction entries a month, your data disk may become full before the end of the year. This same CPA Utility is used to transfer your records onto a new data disk so you can continue entering transactions for the year.

When accounts are carried forward during the fiscal year, income and expense account balances will be carried forward to the new disk in addition to asset and liability balances. Because this requires extra processing by the computer, a midyear carrying forward will take slightly longer (a minute or two) than the same procedure at year-end. However, the extra processing means you don't have to transfer income and expense totals manually, so overall it saves a lot of time.

Also note that when more than one data disk is used in a year, Monthly Reports and transaction listings must be generated from each disk if you want complete information for the year.

The procedure for bringing balances forward in midyear is almost identical to the procedure described for year-end. CPA uses the dates in your records to automatically select the correct processing without need for special steps on your part. The only difference is that afterward you will enter the current date rather than the fiscal year end date.

If you have more than seventy (70) accounts in your chart of accounts, two "passes" are required to complete bringing forward balances in midyear. This uses some extra time (a few minutes), but requires no additional action on your part.

You do NOT have to enter a new fiscal year end month when using the function in midyear. You will proceed directly to the Main Menu after completion of the function.

DON'T FORGET TO LABEL EACH DISK TO WHICH YOU CARRY FORWARD!!!

4. Quit to Main Menu.

You will be returned to the Main Menu when you press [Q] from the Utilities menu.

* * * * * * * * * * *

Clan Practical Accountant REFERENCE GUIDE

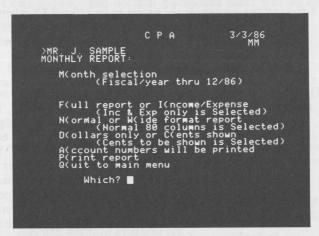
Chapter 5: PRINT FACILITIES

A. Monthly Report.

1. Operation of Facility.

The *CPA* Monthly Report is a unique "spreadsheet"-style listing of the total amounts entered under each account during each month. It allows you to quickly analyze your finances and spot trends.

When you press [M] to select M(onthly Report from the Main Menu, there will be brief disk drive activity as the print facility is loaded, followed by the appearance of this screen:



This is the Monthly Report menu. Like other print facility menus, it differs from operating segment menus in that some of the menu lines "toggle" (switch) various features of the printed report rather than select a program function or operation. The first five lines in the Monthly Report menu are "toggle lines." (Any toggle you set will remain set the same way unless changed again. It will not return to its initial value when program operation is terminated.)

The first line, M(onth Selection, allows you to choose which months will be included in your report. This line is initially toggled to Fiscal/Year: All months up to the current date will be included in the report. You may toggle this line to produce a report for fewer months. To do so, press [M]. You will then be prompted for the number of the first month to be included in the report. When you enter this, you will then be asked for the number of the last month. (Use the same number in both

places for a single month's report). Your chosen dates will be displayed in the menu when the last month is entered.

F(ull Report or I(ncome/Expense is the second toggle line in the menu. It will be set to Full Report when the Monthly Report facility is first selected from the Main Menu. This means that the report will include the totals for every account of each type in the Chart of Accounts--all Asset, Liability, Income and Expense accounts.

* You may reset the toggle to produce a report of income and expense totals only. Do this by pressing [I]. Doing so will cause the line "(Inc & Exp Only is Selected)" to appear in the menu. Pressing [F] again will cause the line to toggle back to Full Report.

N(ormal or W(ide Format Report, the third toggle line, allows you to choose the way the Monthly Report will be printed on paper.

- * Normal format causes the report to be printed 80 columns wide, exactly as it is displayed on your monitor screen. An 80-column report will require two (or a multiple of two) pages to print if it is for more than six months' activity.
- * Wide format expands the report to 128 columns, so that a complete fiscal year can be reported on a single page.

(To use wide format, your printer must support 17-character/inch--or smaller--printing, or be equipped with a fourteen-inch carriage and wide paper. You will have to set up CPA to work with your printer in 132-column mode, using the "Initialize Printer" function in the Setup segment, before you can select wide format for the Monthly Report. In fact, you will not even see this line in the Monthly Report menu unless you have done so, so don't worry if this line doesn't show up on your screen.)

Even with condensed printing, it is not possible to include 12 months' data in a wide format report if cents are included in the amounts, because that would add 36 columns to the width of the report. Therefore, when W(ide Format is selected, all amounts are reported rounded to the nearest dollar, and the next toggle line {"D(ollars Only or C(ents Shown")} disappears from the menu.

* A wide format report can only be obtained if your printer will support it. If "No printer" or "80-column" are selected in the Initialize Printer function of the Setup segment, you will not be allowed to select wide format.

- * A wide format report cannot be displayed on the monitor screen. If you select Print while wide format is toggled on, the report will be directed to your printer; you will not be able to choose between monitor and printer.
- * If wide format is already selected, you may toggle back to normal format by pressing [N]. Selecting wide format has no effect on a report which is displayed on the monitor screen.

D(ollars only or C(ents shown controls whether amounts printed in reports will include cents. As noted above, this toggle is automatically set to "Dollars only" when wide format is selected.

When "Dollars only" is selected, decimal points and cent amounts are suppressed, and amounts are rounded to the nearest dollar in the report (cent amounts are still maintained internally by *CPA*). When the Monthly Report facility is first chosen from the Main Menu, this toggle is set to "Cents shown," and decimal points and cents will be included in reports.

- * Press [D] for "Dollars only."
- * Press [C] to switch back to "Cents shown."

The fifth and last toggle line, A(ccount Numbers will {NOT} be printed", controls the inclusion of account numbers in the report. Pressing [A] toggles this line back and forth between the two alternatives.

- * If account numbers are included, any account name longer than eleven characters is shortened to eleven characters to make room for the numbers.
- * Suppressing the printing of account numbers allows printing of complete account names. No other information is affected by toggling account numbers off.

The next line of the Monthly Report menu, "P(rint Report", actually begins the operation of this print facility. When you select this line by pressing [P], what happens depends on whether you have selected a printer in the Initialize Printer function of the Setup segment, and on whether you have selected wide format.

If you are set up for "No Printer" (as you will be unless you have used the Initialize Printer function), the program will retrieve your transactions from your data disk, perform calculations, then begin displaying the Monthly Report on your monitor screen.

If you have chosen wide format (and have a printer which supports it), the report will begin printing as soon as you confirm that your printer is ready.

If, on the other hand, you specified an 80-column (narrow format) report and used the Initialize Printer function to select your printer, *CPA* will ask you:

P(rinter or S(creen?

Here you choose whether the report will be printed on paper or displayed on your monitor screen. When you press either [P] or [S], there will be disk drive activity as *CPA* retrieves, sorts and totals the requested information from your data disk. When this is completed, the Monthly Report will be ready to be displayed. How this happens depends on whether you selected screen display or printing.

* If you pressed [S] for screen, the report will begin displaying on your monitor screen.

This report is normally longer than will fit on your screen all at once, so it is divided into pages. At the end of each page you will have the option of continuing the report by pressing [RETURN], or of terminating the report and returning to the Monthly Report menu by pressing [ESC].

If you have only a 40-column monitor display, you may see the entire width of the report by pressing [CTRL][A] to switch back and forth between the left and right halves of the pages.

* If you have pressed [P] to select a printed report, you will see the following on your screen when disk drive activity ends:

Make Printer Ready

Press <RETURN> to continue

<ESC to Exit>

Your printer should be switched ON and ON LINE (the ON LINE or SEL light should be lit), and loaded with paper so that the top of the first sheet is positioned just above the printer's print head. Pressing [RETURN] will now cause the report to begin printing.

Once the report has completed printing, you will be automatically returned to the Monthly Report menu. (If you want to stop or pause printing the report for any reason, you can do so by pressing [ESC] any time during printing, either on paper or on your monitor screen. You can then either resume printing by pressing [RETURN], or abandon printing and return to the Monthly Report menu by pressing [ESC] again).

The last choice in the Monthly Report menu is Q(uit to Main Menu. Press [Q] whenever you are finished with the Monthly Report facility.

2. Report Format and Contents.

Here is an example of a Monthly Report produced by this facility:

N C O M E & E X F	ENSE	-Month	ly Repor	t-	All De	pts	F/Y 12/8	36					
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	0ct	Nov	Dec	YID
NCOME													
00 SALARY	2041	2041	2041	2041	3062	2041	2041	2041	2041	3062	2041	2041	26533
02 CONSULTING FEES	441	1619	853	199	2011	308	1215	229	38	687	423	1465	9487
09 RENTAL INCOME	2637	2412	2412	2412	2412	2412	2412	2412	2412	2412	2412	2412	29169
**TOTAL	5119	6072	5306	4652	7485	4761	5668	4682	4491	6160	4876	5918	65189
XPENSE													
01 ENTERTAIN	560	512	91	356	43	129	331	399	812	243	121	319	3915
02 FOOD	702	546	818	395	613	666	515	481	602	418	439	568	6763
06 CLOTHING	334	80	488	28	- 130	0	687	423	1284	125	54	695	4328
*LIVING EXPENSES	1595	1138	1397	779	786	795	1533	1303	2698	786	614	1582	15005
11 ELECTRICITY	162	126	133	107	174	113	141	187	154	201	144	193	1836
12 HEAT	262	339	218	120	75	25	0	0	44	146	167	212	1607
*SHELTER	425	465	351	227	249	138	141	187	198	347	311	405	3443
23 OFFICE RENT	275	275	275	275	275	275	275	275	275	275	275	275	3300
431 CAR LOAN INT.	40	40	40	40	40	40	40	40	40	40	40	40	480
*DEDUCTIBLE	315	315	315	315	315	315	315	315	315	315	315	315	3780

As you can see, this is a simple report. It is divided into two main parts: "Income & Expense," and "Asset & Liability." Within these parts, accounts of the same type are grouped together; all income accounts, then all expense accounts, all asset accounts and finally all liability accounts. Totals are kept for each account type, and for each account.

Information is displayed in horizontal rows and vertical columns. Each monthly account figure is located in a row following the account number and account name, and in a column headed by the three-letter abbreviation for the month to which it belongs. If account numbers are toggled off, there will be no account-number column.

Each horizontal row contains the monthly and year-to-date totals for a particular account or account type.

Each vertical column contains the totals for all accounts for a particular month.

* Thus, for example, if we wanted to find the total for the "Medical" expense account in the month of March, we would simply move down the March column ("Mar") under EXPENSE until we reached the Medical row (or across from "Medical" to "Mar").

A year-to-date total is printed for each income and expense account, and appears in the rightmost column, headed "YTD."

A total for each monthly column, and for the year-to-date column, appears below each column in the Income & Expense portion of the report.

* The sum of the totals in the bottom row will always be the same as the sum of the year-to-date column.

"NET INCOME" is the sum of all income and all expenses for a given month or the year to date, and is given in a row across the bottom of the Income & Expense part of the report.

* A negative (minus) figure in the Net Income row indicates that expenses are greater than income in the column above the figure.

There is no year-to-date column in the Asset & Liability part of the report.

An important difference from the Income & Expense part is: A change in net worth ("CHNG NET WORTH") amount is printed below each column of liability account totals.

You will notice that Account 299, "Net Worth," does not change its value from month to month. The Net Worth account is the difference between total assets and total liabilities at the beginning of the fiscal year.

Total assets and total liabilities normally change during the year. When they change from their original values, the amount of the Net Worth account is no longer the difference between them. To compensate for this, CPA uses CHNG NET WORTH, an amount which represents the difference between the value of the Net Worth account and the sum of all assets and liabilities. Net Worth itself should not be directly changed except to account for those rare circumstances when overall assets or liabilities change without transactions taking place, such as might occur with a disaster-type loss or the receipt of a gift or inheritance.

In any month, CHNG NET WORTH is the amount by which total assets and liabilities have increased or decreased since the beginning of the year. It provides an instant summary of any changes in overall finances from month to month.

- * Current net worth (CUR NET WORTH) is given beneath CHNG NET WORTH, and is the sum of NET WORTH and CHNG NET WORTH. Thus, CUR NET WORTH lists your total assets and liabilities at the end of each month and at the time of the report.
- * The totals of all income and all expense accounts will almost always be different; there will be a net income (or expense) in

most months. The totals of all asset and of all liability accounts, however, will always be the same if CPA is used properly.

This is because CHNG NET WORTH is a "balancing" amount which is automatically adjusted to compensate for changes in total assets or liabilities. CHNG NET WORTH works as if it were a separate, special liability account. However, you cannot work directly with CHNG NET WORTH as you can with true accounts. (When you carry your records forward at the beginning of a new fiscal year, *CPA* will add the last amount of CHNG NET WORTH to Net Worth--Account 299--so Net Worth for the next year will be equal to CUR NET WORTH at the end of the old year).

In addition to providing a concise summary of overall finances, the Monthly Report gives a quick check on *CPA*'s accuracy and correctness. As long as the total of all asset accounts is equal to the total of all liability accounts, and the value of Account 299 (Net Worth) does not change in any month (unless changed by you with a transaction involving Net Worth), the program is operating properly.

B. Department Report.

The Department Report looks much like the Monthly Report. However:

- * Totals are given by department rather than by month.
- * Totals are given for a single month or for the fiscal year to date only, not for a number of individual months.

Up to eight (8) departments can be created on a single *CPA* data disk. Departments are used to classify different aspects or parts of the account records. In a household, departments might exist for finances related to the home, for records of a family business, or for individual family members. Businessmen can establish a *CPA* department for each department in a small firm. The Department Report provides a simple spreadsheet-style breakdown of finances among departments.

1. Operation of Facility.

The **D**(epartment Report facility is selected from the Main Menu by pressing [D]. After brief disk drive activity, you will see this screen:

```
C P A 3/3/86

>MR J SAMPLE
DEPARTMENT REPORT:

M(onth select (Year to date)

S(elect department (All)

F(ull report or I(ncome/Expense
(Full report is selected)

N(ormal or W(ide format report
(Normal 80 columns is selected)

D(ollars only or C(ents shown
(Cents to be shown is selected)

A(ccount numbers will be printed
P(rint report
Q(uit to main menu

Which?
```

This is the Department Report menu. Like the Monthly Report menu, it contains toggle lines to control features of the report. The operation of these toggle lines is the same as was covered under the Monthly Report in the previous chapter. The individual lines differ from those in the Monthly Report menu, however.

The first line, "M(onth Select," allows you to choose a Department Report for a single month, or for the fiscal year to the last date entered in the records. To use this line, first press [M]. This will cause the prompt:

Which Month (A,1-12) =

to be displayed below the menu. Enter the number of the month for which you want a Department Report, or enter "A" (without the quotes) if you want to switch from an individual month to totals for the fiscal year.

"S(elect Department" is the second toggle line. It allows you to choose which departments will be included in the Department Report. In parentheses following this line will be the number of the currently selected department or "A" (without quotes) for "All departments." If you select this line by pressing [S] from the Department Report menu, you will see the following displayed below the menu:

Department (0-7,A) =

Depts selected = None <Rtrn to quit>

and a little lower will be a list of the department numbers and names in your records. You may enter the **number** (not the name) of any department from the list. This will include that department in the

report. Only departments listed after "Departments Selected" will be shown in the report. You may enter "A" (without quotes) if you want a report for All departments without entering them one at a time.

CPA will not allow you to enter a department number which is not included in the list in the bottom of the screen, and it will not accept even a listed department number unless records have been entered in that department. If only one department exists or has records entered under it, entering "A" is the same as selecting the department. Note that you may enter more than one department for display in the report: you are not restricted to choosing only between a report for one department and one for all departments.

* To select multiple departments, press [S] if you haven't already done so, then press the numbers of as many departments as you want in the report. Press [RETURN] to confirm your selection(s) and return program operation to the Department Report menu.

The third line, "N(ormal or W(ide format report," has the same effect as in the Monthly Report: it toggles between 80- and 132-column format for printers which support it. Wide format Department Reports are not necessary if you have five (5) or fewer departments. Normal format reports for more than five departments will be printed in two parts.

"F(ull Report or I(ncome/Expense" works as it does for the Monthly Report: it allows you to choose a report for all four account types, or for income and expense accounts only. Press [F] for Full report; press [I] for Income and expenses only.

"D(ollars only or C(ents shown," the fifth line, works exactly as it does in the Monthly Report. Press [D] to round all printed amounts to the nearest dollar, or press [C] to include cents in printed amounts.

"A(ccount numbers will {NOT} be printed" also works as it does in the Monthly Report. Press [A] to toggle this line back and forth between including and omitting account numbers in the printed report.

"P(rint Report" begins the actual process of displaying or printing the Department Report. The exact operation following the pressing of [P] depends on whether a printer option has been selected in the Initialize Printer function of the Setup segment. If "No Printer" is selected, there will be no pause: the program will retrieve data,

make calculations and begin displaying the Department Report on the monitor screen.

However, if you have set up for any printer option other than "No Printer," when you press [P], the prompt

P(rinter or S(creen?

will appear, allowing you to choose a report on the monitor screen if you press [S] or printed on paper if you press [P].

Whether you press [P] or [S] there will be disk drive activity while *CPA* retrieves and sorts data from the data disk, then calculates totals. After this is done, the report will commence immediately if you chose **S(creen**. Like other reports, it is usually too long to fit on a single screen, and will be divided into pages. You can move from one page to the next by pressing [RETURN], or terminate the report and move back to the Department Report menu by pressing [ESC]. [CTRL][A] will switch between the left-and right sides of a report page on computers having only 40-column display capability.

If you pressed [P] to choose a printed report, you will see:

Make Printer Ready Press <RETURN> to continue <ESC to Exit>

If you want a printed report, press [RETURN] after making sure your printer is switched ON and ON LINE, and is loaded with paper so that the top of the first sheet is positioned just above the print head. The report will begin printing as soon as [RETURN] is pressed.

As with the Monthly Report, you may pause or terminate printing by pressing the [ESC] key.

2. Report Format and Contents.

The Department Report looks like this:

MS. JEAN R. DOE						7/31/1	36	
INCOME &			partment MISCELL		Year to			Total
INCOME								
SALARY	27847	0	0	0	0	0	0	27847
CONSULTING	0	0	9487	0	8460	0	0	17947
RENTALS	0	9969	0	19200	0	5650	3200	38019
**TOTAL	27847	9969	9487	19200	8460	5650	3200	83813
EXPENSE								
LODGING	532	0	3813	0	1286	260	0	5891
POOD	5935	0	1193	0	700	98	0	7926
CLOTHING	645	0	0	0	0	0	0	645
ELECTRICITY	1890	0	260	0	0	0	0	2150
FUEL OIL	1719	0	202	0	0	0	0	1921
MORTGAGE PAYMNT	0	0	0	0	0	4990	0	4990

As noted above, the appearance of the Department Report is similar to that of the Monthly Report. There is a horizontal row for each account and for each account type total. However, the vertical columns contain totals for departments rather than for months. Only if the report is for a single month will a column contain a monthly figure, and even then the figure will likely be different from that for the same account and month in the Monthly report unless all departments are included.

The organization of the Department Report is the same as the Monthly Report. Income and expenses are reported and totaled first, followed by assets (broken down into bank accounts and fixed assets) and liabilities. The same type of totals are computed. The "CHNG NET WORTH" row is used in the same way.

The Department Report is perhaps more valuable in a small business than in a household. In a business it can be used to isolate departments to evaluate their profitability and weaknesses individually. This would be difficult to accomplish with other forms of report.

C. Transactions Report.

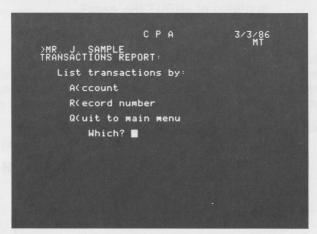
The purpose of this facility, as the title indicates, is to display transaction data. But just saying this does not give a full idea of the facility's power or capabilities.

When you enter transactions, your data is stored in the same order as it is entered, with transactions of all types from all your accounts mixed together. It can be difficult to find specific transactions in a simple asentered listing.

Although the Transactions Report facility will indeed list all your transactions in the order they were entered if you want, it also has the capability of filtering out transactions you are not interested in seeing. So *CPA* lets you choose to see all your transactions, or only those from a single account, month and department, or virtually anything between these extremes.

1. Operation of Facility.

When you select "T(ransactions Report" by pressing [T] from the Main Menu, there will be a few seconds of disk drive activity while the facility is loaded, then you will see this screen:



This is the Transactions Report menu. As you can see, it is a particularly short menu, with only two selections other than " $Q(uit\ to\ Main\ Menu$." You may choose to list transactions by A(ccount, or by R(ecord number, by pressing [A] or [R], respectively.

These two choices represent quite different report formats.

* If transactions are listed by Record Number, the report will consist of a simple list of all transaction records falling within a

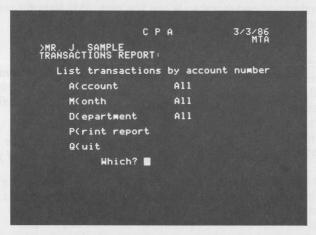
specified range of record numbers. No attempt is made to group transactions in any way, and no totals or subtotals are included in the report.

* If, on the other hand, transactions are listed by Account, related records are grouped, and totals are included in the report. This function allows you to specify the accounts, the time period, and the departments which will be included in the report.

Let's look at these two Transactions Report functions in the order they appear on the menu.

a. List by Account.

When this function is selected by pressing [A] from the Transactions Report menu, you will see this screen:



This is the List Transactions by Account Number menu.

The first three lines in this menu are toggle lines which allow you to select the contents of the report.

The first line, "A(ccount," is used to select which account or accounts will be included in the report. If you press [A] to choose this line, you will see the following displayed below the menu:

A(II, X(cpt Lq.As, I(nc/Exp, or S(elect:

This is a mini-menu used to control the accounts to be included in the Transactions Report.

^{*} Pressing [A] for A(Il causes every account in the records to be included.

- * X(cpt Lq.As means "except Liquid Assets"--pressing [X] to select this will cause all liquid asset (bank) accounts to be excluded from the report, but all other accounts to be included.
- * I(nc/Exp means "Income and Expense." If you press [I] from this mini-menu, the report will include only transaction records from income and expense accounts.
- * If you press [S], you will be allowed to S(elect a specific account as the only one included in the report by entering either the account number or the account name.

The M(onth line allows you to choose the period for which transactions will be reported. You select a period by making two entries: the "start month" and the "end month." You can get a report for one month if you enter the same number for both the start and end months. When you press [M] from the menu, you will be prompted:

Start Month (A,0-12)

- * You may enter either the number of the first month of the report period, or "A" (without quotes) to include all the months in your records. If you enter "A," you will not be prompted for an end month.
- * If you enter 0 (zero), the report will include account opening balances or balances from the prior fiscal year.
- * You may not enter a number greater than that of the last month for which you have made transaction entries.

If you enter a number, you will then be prompted:

End Month ({s}-12)

[NOTE: {s} will be the start month number.]

You may now enter the number of any month for which you have records, and which is the same as or greater than the start month.

When you first see this menu, the first three lines will each be set to "All." If you change any of the lines, your selected change will replace the "All" wording in the menu.

A report with all three lines set to "All" will result in a complete report of every transaction in your records, for all accounts and all departments. This report will make the double-entry nature of *CPA* quite visible.

Each record will appear under two accounts; these will be the "source" and "destination" accounts for the funds in the transaction. If a transaction, for example, was a payment from a checking account to an expense account, you will find the record of the transaction in both the checking account and the expense account; the only difference will be that the checking account will show a negative (minus) amount and the expense account will show a positive (plus) amount, indicating that the transaction reduced the balance of the checking account and increased the balance of the expense account.

You probably will not always want to print a report with everything set to "All." There are any number of reasons why a shorter report may be desirable, not the least of which is the time necessary to print a complete report when your data disk holds hundreds, or even thousands, of transaction records. The alternatives to the "All" settings are designed to allow you to limit reports to the information you need, and to do so in ways which are easy to understand and work with.

For example, most of your transactions might involve movement of funds into or out of one or more bank accounts, and nearly half of a Transaction Report printed with the "All" settings would consist of a report for the bank accounts. Unless you are specifically interested in the bank accounts, this information is redundant: the same transactions, as noted above, can be found in the other accounts which are involved. For this reason, the "Except Liquid Assets" {X(cpt Lq.As} selection from the A(ccount mini-menu is very useful: it simply "filters out" bank account data, leaving all other accounts intact, including those containing the same transactions as the bank accounts. "Income and Expense" {I(nc/Exp} selection from the same miniminu shortens the report even more by eliminating all asset and liability account transactions. Even briefer are reports where a single account is selected: this lets you isolate any account of any type, including a bank account.

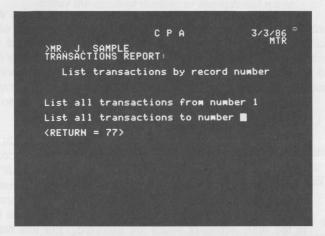
Similarly, report contents can be limited by use of the M(onth and D(epartment lines.

It would require too much space here to describe all the ways that this menu can be used to define the contents of a Transactions Report listed by account. A little experimentation with the menu will quickly give you a clear picture of the effects of various combinations of alternatives.

b. List by Record Number.

This Transactions Report function provides a simple list of transactions in the same order they were entered. No double entries are displayed, and account totals are not provided.

Press [R] to select "R(ecord number" from the Transactions Report menu. There will be brief disk drive activity while the facility is loaded from the program disk, then you will see this screen:



This is the List Transactions by Record Number entry screen. It is used to enter the numbers of the first and last transaction records you wish to see.

Begin by entering the first record number to be displayed. The line below the entry line gives the first and last record numbers on your data disk. Pressing [RETURN] will cause the first record on the disk to be the first record in the report. Alternatively, you can enter any higher record number, up to the last record on the disk. If you decide you do not want a report, you can return to the Transactions Report menu from here by pressing [ESC].

After the first record number is entered, you will be given the following prompt:

List All transactions to number

Enter the number of the last transaction you want listed. If you press [RETURN] without entering a number, the last record on the data disk will be the last record in the report. You may

enter any lower record number, down to the first record number entered in the line above. You may return to the Transactions Report menu by pressing [ESC].

(Remember to use record numbers, not check numbers. The record number is supplied by *CPA* for each transaction entered, and appears in the upper right corner of the entry screen as a transaction is entered).

FOR BOTH TRANSACTION REPORT FUNCTIONS:

If you press [P] from the List by Account menu, you will select P(rint Report, the actual working part of this facility. What happens next depends on whether you have selected a printer option in the Initialize Printer function of the Setup segment.

If your data disk is set up for "No Printer," data will be retrieved from the data disk and sorted, then the report will begin listing on your monitor screen.

If you have entered a printer option other than "No Printer," when you press [P] (or have entered the last record number to be listed in the List by Record Number screen), you will be asked:

P(rinter or S(creen?

If you press [S], the report will immediately begin to display on your monitor screen. If the report is longer than will fit on the screen at one time, it will be divided into pages. After each page is displayed, you may continue to the next page by pressing [RETURN], or go back to the Transactions Report menu by pressing [ESC]. If your computer has only 40-column display capability, you can switch between the right and left halves of the report by pressing [CTRL][A].

Press [P] if you have a printer and want a report on paper. You will then see:

Make Printer Ready Press <RETURN> to continue <ESC to exit>

If the printer attached to your computer is switched ON and ON LINE, and is loaded with paper so that the top of the first sheet is positioned just above the print head, you may now begin printing a report by pressing [RETURN].

You may stop or pause printing of a report by pressing [ESC].

When printing of a report is completed, you will be returned to the Transactions Report Menu.

2. Report Format and Contents.

a. List by Account.

A Transactions Report by Account looks like this:

		ANUFACTURING INC C P A by Account Code					3/3/86 Page 1
			1	n	MI.	lane	rage 1
Rec		Payee/Payor / Memo	Acc	D	Chk	Amount	
1		OPEN BANK BALANCE	299	0	DEP	9835.48	
5	10/10/85	GENERAL MOTORS / INV # 5672	300	0	DEP	999999,99	
6	10/10/85	TOYOTA CORP / REFUND	304	0	DEP	864.15	
9	10/15/85	INTER. TRADING / BOLTS	400	5	1	-35876.98	
10	10/20/85	ALCOA / EXTRUSION DIES	139	1	2	-6789.77	
11	10/29/85	GENERAL SOFTWARE / SERVICE	413	0	3	-350.00	
7	11/15/85	MAIN ST BANK / INTEREST	307	0	DEP	45.76*	
8	11/29/85	E.F.HUTTON / DIVIDEND	306	0	DEP	253.00	
12	11/21/85	HOT OIL CORP / HEATING OIL	412	0	4	-652.45	
17	11/11/85	THE MORTGAGE CORP / MONTHLY	207	0	AT	-3552.76	
14	12/13/85	IRS / EMPLOYEES WITHOLDING	408	0	6	-5639.87	
19	1/ 1/86	HOT SHOT CORP / DIVIDENDS	306	0	AT	555.55	
15	1/12/86	FAST BUILDERS INC / ADDITIO	130	0	7	-345987.00	
16	1/30/86	A 1 LANDLORD / RENT FEB 86	411	0	8	-6500.00	
18	2/ 2/86	DRIP ROOFING CO / REPAIRS	413	0	9	-698.54	
		100 A CHECKING ACCT				TOTAL =	605506.56

A group of transactions is listed for each account listed in the report. Transactions are listed in order of their record numbers within each account. Record numbers within an account need not be consecutive, and often are not. A total (balance) is given for all the transactions in each account.

Each transaction record is listed in a single horizontal row. The information in each record is presented from left to right in the following order:

- * Rec -- Record number.
- * Date -- Date of transaction
- * Payee/Payor -- Source or destination of funds.
- * Memo -- The "memo" from Enter Transactions.
- * Acc -- Other account in transaction.
- * D -- Department number.
- * Chk -- Check number or other identifier.
- * Amount -- Cash value of transaction.

Each item of information in the record is also included in a vertical column. Each column is identified by a header from the above list, and contains the same type of information in all records. "Payee/Payor" and "Memo" are combined in one column.

The "Acc" column contains the number of the second account involved in the transaction. If the amount is listed as a negative (minus) number, then the transaction moved funds from the listed account to the second account. If the amount is positive (plus), then the funds were moved from the second account to the listed account. A negative amount means the transaction reduced the balance (total) of the listed account. A positive amount increases the balance of the account.

If a check was used in a transaction, then the "Chk" column will contain a check number. "Dep" identifies a deposit to an account. "AT" identifies an Automatic Transaction. "JNL" appears in the "Chk" column for all Transfer/Journal transactions.

The name and number of the listed account is printed below each group of transaction records. In the same line, the balance "TOTAL" of the account is printed to the right of the "Amount" column. If you add all the positive amounts and subtract all the negative amounts for an account, you will arrive at the total printed for the account. Voided transactions are not included in the listing or in the account totals. If you have selected "all months," TOTAL will equal the year-to-date total shown in the monthly report for the same departments and accounts.

b. List by Record Number.

A Transactions Report by Record Number looks like this:

	. SAMPLE	- CPA	* -					3/3/8
Trans		by Record No.					age	
Rec	Date	Payee/Payor / Memo	D	Check	Amount	Cird	A	c
				/Dep			frm	to
32	1/25/86	ANTOINES RESTAURANT / DININ	0	2	43.22	?	109	400
33	1/25/86	MOVIES	0	DEP	12.00	?	410	400
34	0/ 0/86	OLD MEDICAL BILLS	0	JNL	1500.00*	?	202	299
35	1/25/86	DR.SMITH / PAYMENT FOR OPER	0	211	100.00	?	100	202
36	1/25/86	SEARS / NEW SUIT	0	212	175.33	1	100	406
37	1/25/86	CASH	0	213	100.00	1	100	410
38	1/ 4/86	JOES MKT	0	204	115.39	1	100	405
39	1/25/86	JOES MKT	0	214	88.23	1	100	405
40	2/ 1/86	MR.EMPLOYER / WAGES	0	DEP	1275.00	?	300	100

Like the Report by Account, each transaction is listed in a single horizontal row, and each item of information is part of a vertical column.

Unlike the Report by Account, transactions are not grouped by account, and accounts are not totalled. All records are reported in numerical order by account number, and record numbers are consecutive.

CPA REFERENCE GUIDE

Information within the transaction records is listed from left to right, in the following order:

- * Rec -- Record number.
- * Date -- Date of transaction
- * Payee/Payor -- Source or destination of funds.
- * Memo-- The same "memo" as in Enter Transactions.
- * D -- Department number.
- * Check/Dep -- Check number or other identifier.
- * Amount -- Cash value of transaction.
- * Clrd -- Status of transaction.
- * Acc fm/to -- Source and destination account numbers.

Most of these categories are the same as those described for the List by Account report, and we will not repeat those descriptions here. "Check/Dep" is used in the same way as "Chk" in the List by Account report. Categories which differ from the List by Account report are "Clrd" and "Acc fm/to."

The "Clrd" column tells you whether a transaction is active, and if it has been cleared by a bank (reconciled). If this column contains a "V" (without quotes), the transaction is void (inactive). If the transaction is active, the column will contain either a number or a question mark. If a number is given in this column, then the transaction was reconciled during the month of the same number (1-12). If a question mark (?) appears in this column, then the transaction is still outstanding.

The two "Acc fm/to" columns contain the numbers of the accounts involved in the transaction. The "fm" column gives the number of the account from which funds were moved or withdrawn, and the "to" column gives the number of the account to which funds were moved or deposited. "Fm" is the source account; "to" is the destination account.

The Transactions Report by Record Number contains no negative transaction amounts.

3. Quit.

Press $\left[Q\right]$ to return to the Main Menu from the Department Report menu.

D. List Chart of Accounts.

This print facility is identical with the function of the same name provided in the Setup segment of *Clan Practical Accountant*. It is used to provide a visible listing of your chart of accounts.

1. Operation of Facility.

Use of this facility is extremely simple: all you have to do is tell *CPA* whether you want the chart of accounts listing on your monitor screen or on your printer. (And you need not do even that if your data disk in not set up for printing.)

When L(ist Chart of Accounts is selected from the Main Menu by pressing [L], there will be brief disk drive activity while the facility is loaded from your program disk.

If your data disk is not set up for printing, the Chart of Accounts will begin displaying on your monitor screen immediately.

If a printer option other than "No Printer" has been selected in the Initialize Printer function of the Setup segment, the program will pause to ask you:

P(rinter or S(creen?

If you press [S], your chart of accounts will immediately begin listing on your monitor screen. The entire chart of accounts will not normally fit on the monitor screen, and is presented in several pages. When a page has finished displaying, you can proceed to the next page by pressing [RETURN], or go back to the Main Menu by pressing [ESC]. If your computer has only 40-column display capability, press [CTRL][A] to switch your view back and forth between the left and right halves of each chart page.

You can obtain a printed copy of your chart of accounts if you have a printer attached to your computer. Press [P] to select "P(rinter." You will then see:

Make Printer Ready

Press <RETURN> to continue

<ESC to exit>

Make sure your printer is switched ON and ON LINE, and loaded with paper so that the first sheet is positioned with its top edge just above the print head. Press [RETURN]. The chart of accounts will begin printing.

You may pause or stop printing of the chart of accounts by pressing [ESC].

When the chart has completed printing, you will be returned to the Main Menu.

2. Report Format and Contents.

The Sample chart of accounts printed on the back of the Printer Setup sheet included with your copy of *CPA* is an example of a typical chart of accounts listing produced by this facility.

The format of the *CPA* chart of accounts follows standard accounting practice. The chart is divided into three columns. The leftmost column contains Asset and Liability accounts, with Assets appearing at the top of the column, and Liability in the bottom. Assets are further divided into Liquid Asset (bank) and Fixed Asset accounts. The center column contains Income accounts, and the right column is used for Expense accounts.

The location of any account in the chart is determined by its number. The first digit (1-4) determines in which column it will be located. The last two digits (00-99) determine an account's placement within a column.

It is important to realize that the type of an account is set by the account number which is assigned to it, **not** by the account name. You could call Account #453 "Income from Sales," for example, but *CPA* would still treat it as an expense account, because account numbers in the range 400-499 are reserved for expense accounts. Changing the name of an account should be done with care if transactions are already entered under the old account name, since these older transactions will remain in the account, and you could find yourself with unrelated transactions in the same account.

Similarly, Account 299 is used by *CPA* as the "Net Worth" account, in the manner described elsewhere in this manual, even if the name of this account is changed. In some cases, changing the name of Account 299 may be desirable (it could be called "Retained Earnings" in a business), but it will still be used as a "balancing" account, no matter what it is called. The *number* of the Net Worth account *cannot* be changed from 299.

The number of an account (except #299) may be changed to any other number within the same group as given in the previous table.

This allows you to move accounts in the chart if you desire. However, you may not change the number of an account to a number from another group (that is, change the first digit of the account number), because that would allow transactions of different types to exist in the same account, destroying the integrity of your records and the accuracy of balances.

If you look closely at the chart of accounts from the Sample side of the program disk, you will see smaller groups of accounts within the account type groupings. Each of these small groups is followed by two asterisks (**) and a name. These are subtotal groups: the balances of the accounts within a subtotal group are added and the sum is displayed in Transactions Reports.

The ability to move and rename accounts within the chart of accounts and to establish subtotals gives you great flexibility in establishing a bookkeeping system to meet your needs.

The location of any account in the chart is determined by its type (asset, liability, income or expense). In *CPA*, the type of any account is set by the number assigned to it. Accounts fall into types thus:

Account Type	Number
Liquid Asset	100-119
Fixed Asset	120-199
Liability	200-298
Income	300-399
Expense	400-499

Further discussion of the chart of accounts may be found in the Tutorial Guide and in the Setup section of this Reference Guide.

Clan Practical Accountant REFERENCE GUIDE

Chapter 6: THE EXIT

X(it Program or Change Data Disk.

The last selection from the CPA Main Menu allows you to begin use of a different data disk, or to terminate CPA and load another program. Use of this selection, rather than simply switching the computer off when you are done entering transactions, insures that all your data is safe on your data disk, and it should always be chosen as the last step in a session with the program.

NOTE: CPA uses an "online" data-storing technique which prevents loss of data in almost all cases if the program is interrupted during use. Power failures, shutting the computer down, or removing the disks from the drives without first X(iting will not normally result in data loss or spoilage. However, it is good practice--and takes very little extra time--to guarantee the integrity of your data and data disk when leaving the program by using the X(it option in the Main Menu. There is a slight possibility you may lose transaction data if you do not.

The exit selection is chosen by pressing [X] for X(it). This will cause the Main Menu to be replaced by:

Change Data Disk and then

Press Return to Continue, or

Press RESET to LOAD another Program

- 1. If you want to continue using CPA with a different data disk:
 - a. Remove your current data disk from Drive 2, return it to its protective dust jacket, and store it in a safe place.
 - Insert the new data disk in Drive 2, then close the disk drive door.
 - c. Press [RETURN].

2. If you want to begin using another program:

- a. Remove the *CPA* program disk and your data disk from the disk drives, return them to their protective dust jackets, and store them in a safe place.
- Insert the new program disk in Drive 1, then close the disk drive door.

c. Press [RESET]. (Different computers use different key combinations to accomplish the RESET function. Check your computer owner's manual if you are not sure how to reset your machine.)

(If you want to simply stop using your computer, just perform Step 2a after pressing [X] from the Main Menu, then switch your computer and peripheral devices off. Remember, for maximum data security, you should not switch the computer off until you have pressed [X] and removed your data disk from Drive 2.)

These procedures will allow you to end the use of a *CPA* program or data disk without loss of important information.

w w w w w w

Clan Practical Accountant REFERENCE GUIDE GLOSSARY

- ACCOUNT -- 1. Noun. A chronological list of records describing transactions involving a single source or repository of funds, within a specified category, or having a related purpose. 2. Verb. To record, justify, explain or tally the property, debts and financial transactions of a person or organization.
- **APPRECIATION** -- An addition to the balance of a fixed asset account to allow for an increase in the market value of the asset.
- ASSET -- 1. Something of value. 2. In bookkeeping, a type of account listing the value of property owned. (See FIXED ASSET and LIQUID ASSET).
- **AUTOMATIC TRANSACTION** -- In *CPA*, any transaction occurring on a regular periodic basis which is recorded at the first use of the program on or following the date specified in the transaction record, and requiring only confirmation by the operator. The operator defines all transactions which are to be entered automatically.
- BALANCE -- 1. The sum total of all transaction amounts within an account or set of accounts. 2. To reconcile (see RECONCILIATION).
- **BRING FORWARD BALANCES** -- To record the last balance from an account as the opening balance of the account in a new set of records. The *CPA* Utilities segment can be used to bring forward balances automatically when necessary, as when a data disk becomes full.
- CARD -- A (usually) small printed circuit board designed to be connected to the main circuit board of a computer, and meant to add to or augment the functions performed by the computer. An 80-column text card must be installed in some computers before they will display the full width of certain CPA reports.
- CHARACTER -- A typographical symbol. Characters used in *CPA* are letters, numerals and punctuation marks.
- CHART OF ACCOUNTS -- A numerical listing of the accounts used in bookkeeping by a person or organization. The chart is divided into asset, liability, income and expense accounts, and may be further subdivided to obtain subtotals for bookkeeping purposes.
- COMPOSITE -- Adjective describing a type of color monitor. A composite color monitor produces an image in the same way as a color television set, but usually the image is sharper than can be obtained with a color TV. A composite color monitor is inferior to either a monochrome or RGB color monitor in image sharpness.
- CONTROL CHARACTERS -- Special computer key combinations, created by striking a character key while holding down the CONTROL (CTRL) key, analogous to using a typewriter's "shift" key. Control characters are often not displayed on the monitor screen, and usually

- instruct a computer or computer program to perform some special function. *CPA* uses "Control A" ([CTRL][A]) to switch between the left and right sides of an eighty-column report with a computer having only forty-column display capability.
- CREDIT -- An addition to an income, liability or Net Worth account, or a deduction from an expense or asset account. This definition does not apply to all uses of the word.*
- CURSOR -- A special symbol displayed by a computer on a monitor screen, marking the position at which the next typed character will be located. The cursor used in *CPA* is a solid vertical rectangle which may or may not flash depending on the computer used.
- DATA -- Information. Data may consist of numbers, words or both.
- DEBIT -- A deduction from an income, liability or Net Worth account, or an addition to an expense or asset account. This definition does not apply to all uses of the word.*
- DEFAULT -- In computer software, a value or item of data supplied by a program for confirmation by the operator, and requiring only a single keypress to enter. Defaults save time and typing when a data item is commonly used or seldom changes. *CPA* supplies defaults at many points where data is entered or choices are made.
- DELETE -- To physically remove a character, item or record. Erase.
- DEPARTMENT -- 1. A subdivision of the business or affairs of a person, group or organization. 2. In *CPA*, a subgrouping of transactions allowing the breakdown of report listings to correspond with the structure of the business or affairs of a person, group or organization.
- **DEPOSIT** -- Any transaction which increases the balance of an account held with a bank or other financial institution.
- **DEPRECIATION** -- A deduction from the balance of a fixed asset account, due to wear and tear or obsolescence of the physical asset.
- DISK -- Also known as "floppy" or "flexible" disk or "diskette." The magnetic medium used to hold the *CPA* program and the data stored by the program.
- DISK DRIVE -- An accessory device used by a computer to store and recover programs and information on disks. *CPA* requires the use of two disk drives.
- DOUBLE-ENTRY BOOKKEEPING -- An accounting method in which each transaction is recorded in two accounts; one account representing the source of the funds or value, and the other account representing the destination. *CPA* uses double-entry bookkeeping techniques.

^{*}Note: The meanings of "credit" and "debit" can change in a way which baffles everyone except trained accountants. We recommend using the "pay to" and "paid from" terminology which is a default in CPA unless you are already familiar with credits and debits.

- 80-COLUMN TEXT CARD -- An accessory printed circuit board required by some computers in order to provide a full 80-column display on a monitor screen. *CPA* reports are eighty columns wide, and their full width will not be visible when displayed by computers lacking an 80-column text card or equivalent built-in circuitry.
- **ENTRY** -- **1.** In traditional bookkeeping, the particulars of a transaction, synonymous with "record." **2.** In computer usage, the act of providing information to the computer. The latter is the meaning intended in this manual, although either meaning is correct within the context of *CPA*.
- **EXPENSE** 1. A transaction involving the outlay of funds for goods or services. 2. A type of account listing outlays for a specified purpose or category, usually paid from liquid asset accounts.
- FISCAL YEAR -- A period of twelve months for which accounts are kept, and which may or may not correspond to the calendar year.
- FIXED ASSET -- 1. A non-cash item having a book or market value and which may be sold to obtain cash funds. 2. An account listing the value of a non-cash item.
- **FORMAT** -- To prepare a magnetic disk for use in storing computer data. Synonomous with "initialize." The *CPA* Utilities segment formats disks in each of its functions.
- **FUNCTION** -- A part of *CPA* which performs a particular task or related group of tasks in bookkeeping or data disk maintenance. Used in this manual to name part of a program operating *segment*.
- **HANG** -- "Computerese" for a situation where a computer appears to cease operating and does not respond to its keyboard.
- **HARD COPY** -- **1.** Information printed on paper by a computer. **2.** A paper or papers on which a computer has printed information.
- INCOME -- 1. A gain, usually measured in money, deriving from labor or capital. Revenue. 2. A type of account listing related or similar movements of value into a bookkeeping system. Usually amounts are transferred from an income account to a liquid asset account.

INITIALIZE -- (See FORMAT)

- INTERFACE -- The point of connection between dissimilar pieces of equipment, as a computer and printer, allowing them to communicate. Also, any special circuitry which might be required to enable such connection or communication.
- **LIABILITY** -- 1. A legal financial obligation. A debt. 2. A type of account listing transactions pertaining to debts.
- **LIQUID ASSET** -- 1. An item of value which consists of cash or is readily converted to cash. 2. An account listing transactions involving a single source or repository of cash funds. Often a bank account.
- MENU -- A list of operations, functions or choices available within a computer program. Menus are used throughout *CPA* to control program operation and data entry.

- MONITOR -- A television-like device used with a computer to display information for the operator.
- MONOCHROME -- Literally, "one color." Describes a monitor which displays only a single color on its screen, usually green or amber, with excellent image resolution or sharpness. Either a monochrome or an RGB monitor is virtually a necessity for 80-column displays.
- NET WORTH -- 1. The sum total of all the assets and liabilities belonging to a person or organization. 2. A liability account used to record the sum total of assets and liabilities. The Net Worth account balances any difference between total assets and total liabilities.
- OPEN -- To prepare an asset or liability account for regular use by recording the balance of the account at the beginning of the current fiscal period.
- OPENING BALANCE -- The balance of an account at the beginning of a fiscal period. An opening balance is usually required only for asset and liability accounts, and may be the balance forward from the records of the prior fiscal period.
- OPTION -- Generally, one of the choices available in a menu. Used in this manual to identify a choice available within a *function*.
- OUTSTANDING -- Describes a transaction which has taken place and has been recorded in accounts, but which has not yet been confirmed by or reconciled with a bank statement. Unreconciled.
- PAYMENT -- A type of transaction entry used to record the movement of funds from a liquid asset account, often to an expense account.
- PAYEE -- The person or organization receiving funds from a check and named in the "pay" line of the check, or the "pay to" line of a *CPA* payment entry.
- PAYOR -- The person or organization named as the source of funds in a receipt transaction.
- **PRINCIPAL** -- The balance of the *original* amount of money borrowed in a loan or mortgage. The balance of a loan when interest is not included.
- PRINT FACILITY -- A part of *CPA* dedicated to displaying financial data either on a monitor screen or on paper using a printer, and directly accessible through the Main Menu.
- RECEIPT -- A type of transaction entry used to record the movement of funds into a liquid asset account, often from an income account.
- RECONCILIATION -- The comparison of two accounts for the purposes of detecting and correcting any differences between them caused by errors in entry or arithmetic. Reconciliation usually compares an account kept by a person or organization to a statement provided by a bank or other financial institution.

- **RECORD** -- The particulars of a transaction, entered by a *CPA* operator and stored on a disk. The equivalent of "entry" in traditional bookkeeping.
- RGB -- Acronym for "Red-Green-Blue," the primary colors in monitor and television display. Describes a color monitor in which superior resolution is obtained by separate control of the electron beams generating the red, blue and green dots on the screen. An RGB color monitor offers image sharpness rivalling a monochrome monitor, but is priced significantly higher than other types of monitor and requires a special hardware interface to function with most microcomputers, thus is economically unjustifiable for many personal computer owners.
- **ROLLOVER** -- To carry forward (a) asset and liability account balances and (b) the records of any outstanding transactions at the end of a fiscal year into the accounts kept for the next fiscal year. The *CPA* Utilities segment performs rollovers automatically.
- SEGMENT or OPERATING SEGMENT -- The largest part of *CPA* present in a computer's memory at any given time, comprising a group of related functions to handle bookkeeping, report generating, or data-disk maintenance tasks, and accessible from the Main Menu.
- **TRANSACTION** -- Any movement of value between two accounts. The particulars of a transaction make up a record in each of the two affected accounts.
- TRANSFER/JOURNAL -- A type of transaction entry used to record the movement of value between any two accounts when neither Payment nor Receipt entry is appropriate, or when no cash is involved.
- UTILITY -- A computer program which performs an activity needed by other computer programs, such as displaying graphics or storing data. *CPA* contains utilities which create data disks and transfer data from one data disk to another.
- VOID -- 1. Adj. Describes a record which has no effect on the balance of an account. Void records may be kept for such things as checks which have been ruined or on which payment has been stopped. 2. Verb. To cancel a record or render it inoperative. CPA allows any record to be voided. NOT synonymous with "delete."
- WITHDRAWAL -- Any transaction which reduces the balance of a bank account.
- **ZERO DATE** -- A calendar date containing zeroes in the month- and day positions, as *0/0/86*, used to signal *CPA* or the operator that a transaction took place prior to the current fiscal year.

INDEX

Account naming —————	17
Account numbers —	15-17, 23-24, 65, 76, 85
Account report —	75
Account report — Automatic transactions — — — — — — — — — — — — — — — — — — —	24-27
Backup copy ———————	56, 57-58
Balance	54
Balance statement —	53-54
Bank account —	45, 48-49, 76
Bank (account) selection —	41, 45
Bank statement —	45
Bring forward balances —	60-62
Calendar month ——————	49
Chart of accounts —	10, 14, 83-85
Checking account —	41, 45
Condensed printing —	31, 64
Control-A	3, 66, 72
Credit ————	42
Credit ————————————————————————————————————	12
Date sequence —	46
Debit —	42
Defaults —	33
Department ————————	22 , 69-70, 77
Department name —	22-23
Department report ————————————————————————————————————	7, 69-73
Disk formatting —————	9
Disk name ——————	21-22
Enter Transactions segment —	6, 32-44
Escape key - 3, 17, 21, 22, 24, 27, 3'	7, 41, 42, 45, 54, 55, 61, 66,
72, 78, 79, 83	
Fiscal year ——————	12
Initialize printer ——————	11, 29-31 , 65, 71
Liquid asset ———————	
List transactions —	46-48
Monthly report —	7, 63-69
Net worth	68-69 , 84
Number sequence —	
Operating segment —	
Passwords —	28-29
Payments —	33-37
Program loading —	9
Receipts —	37-38

CPA REFERENCE GUIDE

Reconcile Bank Statement segment —	6, 44-55
	53, 78-79, 81-82
Reports —	
Report contents —	67, 72, 80, 84
	67, 72, 80, 84
Rollover —	60
Savings accounts —	12, 45
Setup segment —	5, 14-31
Toggle lines —	2 , 63-65, 70-71
Transaction entry	32-44
Transactions report —	7, 74-83
Transaction status —	40 , 48
Transfer/Journal —	20,20
Utilities segment —	6, 55-62
Wide report format —	64

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